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NIKKI R. JACKSON
SECRETARY

2ND QUARTER 2009
KEHP TRUST FUND
STATUS REPORT

(FOR THE PERIOD ENDING JUNE 30, 2009)

In accordance with the provisions of KRS 18A.2254(3)(f), the attached document constitutes the 1st Quarter, 2009 report on the status of the Kentucky Employees Health Plan (KEHP) Trust Fund. As directed by statute, this report will be provided to the Governor, the Interim Joint Committee on Appropriations and Revenue, the Kentucky Group Health Insurance Board, and the Advisory Committee of State Health Insurance Subscribers.

The report includes, as of June 30, 2009:

1. The current balance of the trust fund;
2. A detailed description of all income to the trust fund;
3. A detailed description of all receipts due to the trust fund;
4. The total amount of payments made for claims from the trust fund;
5. A detailed description of all payments made to the third party administrator (TPA);
6. Current enrollment data;
7. Any other information provided by the Secretary; and
8. Any other information requested by the Interim Joint Committee on Appropriations and Revenue.
9. Additional reports provided for 2nd and 4th quarter reports:
 - a. A projection of medical claims incurred but not yet reported that are considered liabilities to the trust fund
 - b. A statement of any other trust fund liabilities
 - c. A detailed calculation of premium rates including base claims, trend assumptions, administrative fees and any benefit and plan changes

- d. A detailed description of the current in-state and out-of-state networks provided under the plan;
- e. Specific data regarding the TPA's performance, including
 - i. Results or outcomes of disease management and wellness programs;
 - ii. Results of case management audits and educational and communication efforts;
 - iii. Comparison of actual measurable results to contract performance guarantees

1. Current Trust Fund Balance:

As of June 30, 2009, the balance of the self-insurance trust fund was \$36,653,356.01, which includes accounting for the 2006, 2007, 2008, and 2009 plan years. Along with the detailed transactions, summary reports for each plan year, as well as a combined summary, have been provided.

2-5. Detailed Description of Trust Fund Transactions:

Detailed transactions of the trust fund are contained in **Attachment A**. Monthly detailed transaction reports have been provided to the Legislative Research Commission. A month by month summary of the Trust Fund accounting by premiums, interest income, drug rebates, claims and ASO fees is included as **Attachment B**.

6. Current Enrollment Data:

Included as **Attachment C** are charts that show the number of employees and the number of lives covered under the plan. The totals shown reflect the same information as provided in the previous report, updated to include the most recent quarter's data.

7. Additional Information Provided by the Secretary of the Personnel Cabinet:

No additional information has been provided by the Secretary for inclusion in this report.

8. Additional Information as Requested by the Committee:

No additional information has been requested by the Committee for inclusion in this report.

9. Additional reports provided for 2nd and 4th quarter reports:**a. A projection of medical claims incurred but not yet reported that are considered liabilities to the trust fund:**

As of the end of the 2nd Quarter of 2009, the projected IBNR figures for medical claims, pharmacy claims, and unused standalone HRA claims were estimated at \$81,644,000, \$1,725,000 and \$5,459,000 respectively, for a total of \$88,828,000. These figures are provided by KEHP consultant PricewaterhouseCoopers (PWC) and reflect PWC's best estimates regarding IBNR calculations. PWC's projections of claims IBNR (IBNR) are included in the report appended hereto as **Attachment D**.

b. A statement of any other trust fund liabilities:

A statement of other trust fund liabilities as of the end of the 2nd Quarter of 2009 is included in the Statement of Net Assets appended hereto as **Attachment E**.

c. A detailed calculation of premium rates including base claims, trend assumptions, administrative fees and any benefit and plan changes:

As required by Kentucky Revised Statute (KRS) 18A.2254(1)(a), premium rates for the 2009 Plan Year are set forth in the 2009 KEHP Benefits Selection Guide, which was filed as a part of and which is appended to 101 KAR 210.

Premium rates for the 2010 Plan Year are typically generated during the fall of 2009: pursuant to KRS 18A.2254(1)(a), they are not required to be filed until September 15, 2009 (which is after the due date for this report). Premium rates for the 2010 Plan Year are set forth in the 2010 KEHP Benefits Selection Guide, which has been filed as a part of and appended to 101 KAR 210.

d. A detailed description of the current in-state and out-of-state networks provided under the plan;

Due to the addition of new providers and termination of established providers, provider networks change on a continuous basis and printed directories are often incomplete. As a result, KEHP's Third Party Administrator (TPA) — Humana — encourages the use of on-line provider directories, which are updated at least weekly. The link to Humana's *Physician Finder Plus*, which provides the capability to search for a provider based on provider type and location, is: <http://www.humana.com/members/explore/> (the "Provider Search" feature is located at the bottom right of the page). Humana's Customer Service Center can provide assistance in locating a participating provider. Other than normal provider contracting activities, no proposed network changes are currently pending,

e. Specific data regarding the TPA's performance, including

i. Results or outcomes of disease management and wellness programs:

Results or outcomes of disease management and wellness programs are included in **Attachment F**, which contains information provided by Humana's disease management subcontractor, Active Health Management.

Additional results or outcomes of disease management and wellness programs are included in **Attachment G**, which contains information provided by Humana and the Department of Employee Insurance (DEI).

ii. Results of case management audits and educational and communication efforts:

Results or outcomes of case management and educational and communication efforts are included in **Attachment F**, which contains information provided by Humana's case management and utilization management subcontractor, Active Health Management.

iii. Comparison of actual measurable results to contract performance guarantees:

KEHP's Third Party Administrator (TPA) — Humana — met all contract performance standards for the 2nd Quarter of 2009. A comparison of actual measurable results to contract performance guarantees is included in the report appended hereto as **Attachment H**.

Kentucky Employees Health Plan – Status Report

Attachment A

2nd Quarter, 2009

Page A-1

DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
	<u>Beginning Balance - 04/01/2009</u>	<u>\$72,484,475.98</u>			
04/10/09	MAR 09 EARNED INCOME	868.59	110	Interest Income	2006
04/02/09	PAYMENT OF INSURANCE CLAIMS				
2006		(2,185.68)	201	Medical Claims	2006
04/02/09	PAYMENT OF INSURANCE CLAIMS				
2006		(869.03)	201	Medical Claims	2006
04/06/09	PAYMENT OF INSURANCE CLAIMS				
2006		(605.82)	201	Medical Claims	2006
04/09/09	PAYMENT OF INSURANCE CLAIMS				
2006		(156.18)	201	Medical Claims	2006
04/14/09	PAYMENT OF INSURANCE CLAIMS				
2006		(82,937.64)	201	Medical Claims	2006
04/17/09	PAYMENT OF INSURANCE CLAIMS				
2006		(271,290.91)	201	Medical Claims	2006
04/21/09	PAYMENT OF INSURANCE CLAIMS				
2006		(18,150.74)	201	Medical Claims	2006
04/23/09	PAYMENT OF INSURANCE CLAIMS				
2006		(118,543.63)	201	Medical Claims	2006
04/27/09	PAYMENT OF INSURANCE CLAIMS				
2006		(2,338.17)	201	Medical Claims	2006
04/24/09	INT. EARNED @ BOA 1st QTR 09 HRA SELECT PLAN YR 07	0.01	110	Interest Income	2007
04/24/09	INT. EARNED @ BOA 1st QTR 09 HRA WAIVER PLAN YR 07	9.82	110	Interest Income	2007
04/10/09	MAR 09 EARNED INCOME	3,943.21	110	Interest Income	2007
04/02/09	PAYMENT OF INSURANCE CLAIMS				
2007		(14,058.32)	201	Medical Claims	2007
04/02/09	PAYMENT OF INSURANCE CLAIMS				
2007		(9,766.36)	201	Medical Claims	2007
04/06/09	PAYMENT OF INSURANCE CLAIMS				
2007		(24,546.52)	201	Medical Claims	2007
04/09/09	PAYMENT OF INSURANCE CLAIMS				
2007		(74,015.43)	201	Medical Claims	2007
04/14/09	PAYMENT OF INSURANCE CLAIMS				
2007		(4,315.02)	201	Medical Claims	2007
04/17/09	PAYMENT OF INSURANCE CLAIMS				
2007		(18,057.34)	201	Medical Claims	2007
04/21/09	PAYMENT OF INSURANCE CLAIMS				
2007		(41,736.82)	201	Medical Claims	2007
04/23/09	PAYMENT OF INSURANCE CLAIMS				
2007		(42,949.81)	201	Medical Claims	2007
04/27/09	PAYMENT OF INSURANCE CLAIMS				
2007		(23,664.80)	201	Medical Claims	2007
03/27/09	2007 HRA SELECT JAN 09 ESCHEATS	28.01	203	HRA Select Claims	2007
04/09/09	2007 HRA SEL CLAIM RECOVERY 9/23/08-2/26/09	226.82	203	HRA Select Claims	2007
03/27/09	2007 HRA WAIVER JAN 09 VOIDS	424.59	204	HRA Waiver Claims	2007
03/27/09	2007 HRA WAIVER FEB 09 ESCHEATS	1,702.69	204	HRA Waiver Claims	2007
03/27/09	2007 HRA WAIVER JAN 09 ESCHEATS	2,052.47	204	HRA Waiver Claims	2007
04/09/09	2007 WAIVER CLAIM RECOVERY 9/23/08-2/26/09	5,946.76	204	HRA Waiver Claims	2007
04/17/09	HRA CLAIM REPAYMENT	20.00	204	HRA Waiver Claims	2007
04/21/09	HRA CLAIM REPAYMENT	100.00	204	HRA Waiver Claims	2007
04/21/09	HRA CLAIM PAYMENTS (HRA WAIVER)	23.31	204	HRA Waiver Claims	2007
04/07/09	EXPRESS SCRIPTS (04/07/2009)	43.64	301	Pharmacy Claims	2007
04/14/09	EXPRESS SCRIPTS (04/14/2009)	0.00	301	Pharmacy Claims	2007
04/21/09	EXPRESS SCRIPTS (04/21/2009)	178.11	301	Pharmacy Claims	2007

Kentucky Employees Health Plan – Status Report

Attachment A

2nd Quarter, 2009

Page A-2

DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
04/28/09	EXPRESS SCRIPTS (04/28/2009)	124.64	301	Pharmacy Claims Express Scripts	2007
04/06/09	EXPRESS SCRIPTS (03/31/09)	(2.78)	302	Admin Express Scripts	2007
04/06/09	EXPRESS SCRIPTS (04/07/09)	(1.39)	302	Admin Express Scripts	2007
04/01/09	VARIOUS PREMIUMS	687.70	101	Premiums	2008
04/03/09	VARIOUS PREMIUM PAYMENTS PY08	480.80	101	Premiums	2008
04/14/09	VARIOUS PREMIUMS	153.86	101	Premiums	2008
04/17/09	VARIOUS PREMIUMS	123.18	101	Premiums	2008
04/23/09	VARIOUS PREMIUMS	1,485.48	101	Premiums	2008
04/30/09	VARIOUS PREMIUMS	537.76	101	Premiums	2008
04/06/09	HEALTH INSURANCE REFUND	(3,226.20)	101	Premiums	2008
04/07/09	HEALTH INSURANCE REFUND	(37.20)	101	Premiums	2008
04/07/09	HEALTH INSURANCE REFUND	(10,040.04)	101	Premiums	2008
04/08/09	HEALTH INSURANCE REFUND	(1,382.33)	101	Premiums	2008
04/13/09	HEALTH INSURANCE REFUND	(652.94)	101	Premiums	2008
04/13/09	HEALTH INSURANCE REFUND	(539.34)	101	Premiums	2008
04/14/09	HEALTH INSURANCE REFUND	(261.12)	101	Premiums	2008
04/14/09	HEALTH INSURANCE REFUND	(501.20)	101	Premiums	2008
04/20/09	HEALTH INSURANCE REFUND	(2,037.48)	101	Premiums	2008
04/20/09	HEALTH INSURANCE REFUND	(6,622.58)	101	Premiums	2008
04/20/09	HEALTH INSURANCE REFUND	(28,782.84)	101	Premiums	2008
04/22/09	HEALTH INSURANCE REFUND	(2,357.14)	101	Premiums	2008
04/22/09	HEALTH INSURANCE REFUND	(74.78)	101	Premiums	2008
04/22/09	HEALTH INSURANCE REFUND	(484.24)	101	Premiums	2008
04/28/09	HEALTH INSURANCE REFUND	(20.40)	101	Premiums	2008
04/30/09	HEALTH INSURANCE REFUND	(787.04)	101	Premiums	2008
04/10/09	HRA CONTRIBUTIONS (03/31/2009)	392,624.27	102	HRA Waiver Contribution	2008
04/23/09	JCCO FSA (04/15/2009)	8,130.37	102	HRA Waiver Contribution	2008
04/23/09	HRA CONTRIBUTIONS (04/15/2009)	400,586.77	102	HRA Waiver Contribution	2008
04/15/09	HRA SUPPLEMENTAL DEDUCTION	525.00	102	HRA Waiver Contribution	2008
04/24/09	INT. EARNED @ BOA 1st QTR 09 HRA SELECT PLAN YR 08	9.67	110	Interest Income	2008
04/24/09	INT. EARNED @ BOA 1st QTR 09 HRA WAIVER PLAN YR 08	295.60	110	Interest Income	2008
04/10/09	MAR 09 EARNED INCOME	29,611.38	110	Interest Income	2008
04/02/09	PAYMENT OF INSURANCE CLAIMS 2008	(462,662.35)	201	Medical Claims	2008
04/02/09	PAYMENT OF INSURANCE CLAIMS 2008	(378,399.87)	201	Medical Claims	2008
04/06/09	PAYMENT OF INSURANCE CLAIMS 2008	(570,719.16)	201	Medical Claims	2008
04/09/09	PAYMENT OF INSURANCE CLAIMS 2008	(1,097,164.93)	201	Medical Claims	2008
04/14/09	PAYMENT OF INSURANCE CLAIMS 2008	(455,549.97)	201	Medical Claims	2008
04/17/09	PAYMENT OF INSURANCE CLAIMS 2008	(800,317.50)	201	Medical Claims	2008
04/21/09	PAYMENT OF INSURANCE CLAIMS 2008	(663,340.11)	201	Medical Claims	2008
04/23/09	PAYMENT OF INSURANCE CLAIMS 2008	(768,245.21)	201	Medical Claims	2008

Kentucky Employees Health Plan – Status Report

Attachment A

2nd Quarter, 2009

Page A-3

DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
04/27/09	PAYMENT OF INSURANCE CLAIMS 2008	(589,977.68)	201	Medical Claims	2008
04/28/09	PAYMENT OF INSURANCE CLAIMS 2008	(18,772.16)	201	Medical Claims	2008
04/29/09	PAYMENT OF INSURANCE CLAIMS 2008	(20,478.72)	201	Medical Claims	2008
03/27/09	2008 HRA SELECT JAN 09 VOIDS	375.90	203	HRA Select Claims	2008
04/09/09	2008 HRA SEL CLAIM RECOVERY 9/23/08-2/26/09	5,970.60	203	HRA Select Claims	2008
03/31/09	HRA CLAIM PAYMENTS (HRA SELECT)	(1,086.62)	203	HRA Select Claims	2008
04/02/09	HRA CLAIM PAYMENTS (HRA SELECT)	(1,946.58)	203	HRA Select Claims	2008
04/02/09	HRA CLAIM PAYMENTS (HRA SELECT)	(2,258.38)	203	HRA Select Claims	2008
04/03/09	HRA CLAIM PAYMENTS (HRA SELECT)	(619.02)	203	HRA Select Claims	2008
04/06/09	HRA CLAIM PAYMENTS (HRA SELECT)	(10,097.01)	203	HRA Select Claims	2008
04/07/09	HRA CLAIM PAYMENTS (HRA SELECT)	99.58	203	HRA Select Claims	2008
04/08/09	HRA CLAIM PAYMENTS (HRA SELECT)	(31,550.10)	203	HRA Select Claims	2008
04/10/09	HRA CLAIM PAYMENTS (HRA SELECT)	(538.86)	203	HRA Select Claims	2008
04/14/09	HRA CLAIM PAYMENTS (HRA SELECT)	(146.14)	203	HRA Select Claims	2008
04/15/09	HRA CLAIM PAYMENTS (HRA SELECT)	(2,177.84)	203	HRA Select Claims	2008
04/16/09	HRA CLAIM PAYMENTS (HRA SELECT)	(151.08)	203	HRA Select Claims	2008
04/21/09	HRA CLAIM PAYMENTS (HRA SELECT)	(28.10)	203	HRA Select Claims	2008
04/22/09	HRA CLAIM PAYMENTS (HRA SELECT)	(27,539.32)	203	HRA Select Claims	2008
04/23/09	HRA CLAIM PAYMENTS (HRA SELECT)	144.99	203	HRA Select Claims	2008
04/24/09	HRA CLAIM PAYMENTS (HRA SELECT)	(2,177.84)	203	HRA Select Claims	2008
04/28/09	HRA CLAIM PAYMENTS (HRA SELECT)	(4,675.70)	203	HRA Select Claims	2008
03/27/09	2008 HRA WAIVER FEB 09 VOIDS	7,373.49	204	HRA Waiver Claims	2008
03/27/09	2008 HRA WAIVER JAN 09 VOIDS	8,851.58	204	HRA Waiver Claims	2008
04/09/09	2009 WAIVER CLAIM RECOVERY 9/23/08-2/26/09	1,950.97	204	HRA Waiver Claims	2008
04/09/09	2008 WAIVER CLAIM RECOVERY 9/23/08-2/26/09	105,848.37	204	HRA Waiver Claims	2008
03/31/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(46,713.05)	204	HRA Waiver Claims	2008
04/02/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(58,527.43)	204	HRA Waiver Claims	2008
04/02/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(95,338.63)	204	HRA Waiver Claims	2008
04/03/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(76,250.69)	204	HRA Waiver Claims	2008
04/06/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(143,146.12)	204	HRA Waiver Claims	2008
04/07/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(29,526.83)	204	HRA Waiver Claims	2008
04/08/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(35,256.86)	204	HRA Waiver Claims	2008
04/09/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(9,655.69)	204	HRA Waiver Claims	2008
04/10/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(8,499.60)	204	HRA Waiver Claims	2008

Kentucky Employees Health Plan – Status Report

Attachment A

2nd Quarter, 2009

Page A-4

DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
04/13/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(4,888.11)	204	HRA Waiver Claims	2008
04/14/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(6,510.73)	204	HRA Waiver Claims	2008
04/15/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(8,067.86)	204	HRA Waiver Claims	2008
04/16/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(3,247.17)	204	HRA Waiver Claims	2008
04/17/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(5,860.24)	204	HRA Waiver Claims	2008
04/21/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(6,528.23)	204	HRA Waiver Claims	2008
04/21/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(6,725.98)	204	HRA Waiver Claims	2008
04/22/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(818.98)	204	HRA Waiver Claims	2008
04/23/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(7,562.43)	204	HRA Waiver Claims	2008
04/24/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(1,795.47)	204	HRA Waiver Claims	2008
04/27/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(1,262.25)	204	HRA Waiver Claims	2008
04/28/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(918.54)	204	HRA Waiver Claims	2008
04/29/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(575.48)	204	HRA Waiver Claims	2008
04/07/09	EXPRESS SCRIPTS (04/07/2009)	(5,832.37)	301	Pharmacy Claims	2008
04/14/09	EXPRESS SCRIPTS (04/14/2009)	1,604.27	301	Pharmacy Claims	2008
04/21/09	EXPRESS SCRIPTS (04/21/2009)	(594.03)	301	Pharmacy Claims	2008
04/28/09	EXPRESS SCRIPTS (04/28/2009)	(5,901.99)	301	Pharmacy Claims Express Scripts	2008
04/06/09	EXPRESS SCRIPTS (03/31/09)	(95.84)	302	Admin Express Scripts	2008
04/06/09	EXPRESS SCRIPTS (04/07/09)	(113.89)	302	Admin Express Scripts	2008
04/06/09	EXPRESS SCRIPTS (04/14/09)	(150.84)	302	Admin Express Scripts	2008
04/06/09	EXPRESS SCRIPTS (04/21/09)	(61.67)	302	Admin Express Scripts	2008
04/01/09	VARIOUS PREMIUMS	201,512.02	101	Premiums	2009
04/02/09	VARIOUS PREMIUMS	666,274.46	101	Premiums	2009
04/03/09	JENKINS #00276 PREMIUM PAYMENT	5,254.48	101	Premiums	2009
04/03/09	VARIOUS PREMIUM PAYMENTS PY09 KCTCS #45470 PREMIUM PAYMENT	586,662.41	101	Premiums	2009
04/03/09	MAR 09	2,450,081.54	101	Premiums	2009
04/06/09	VARIOUS PREMIUMS	882,408.48	101	Premiums	2009
04/07/09	VARIOUS PREMIUMS	222,479.97	101	Premiums	2009
04/08/09	KRS #31100 HEALTH PREMIUM	9,641.74	101	Premiums	2009
04/08/09	VARIOUS PREMIUMS	200,540.87	101	Premiums	2009
04/09/09	VARIOUS PREMIUMS	346,161.58	101	Premiums	2009
04/10/09	VARIOUS PREMIUMS	21,740.84	101	Premiums	2009
04/13/09	VARIOUS PREMIUMS	1,358,947.14	101	Premiums	2009
04/14/09	VARIOUS PREMIUMS	436,326.53	101	Premiums	2009
04/15/09	VARIOUS PREMIUMS	909.48	101	Premiums	2009
04/16/09	VARIOUS PREMIUMS	138,095.67	101	Premiums	2009
04/17/09	VARIOUS PREMIUMS	171,888.25	101	Premiums	2009
04/20/09	VARIOUS PREMIUMS	653,423.28	101	Premiums	2009
04/21/09	VARIOUS PREMIUMS	90,593.62	101	Premiums	2009
04/22/09	VARIOUS PREMIUMS	186,704.80	101	Premiums	2009

Kentucky Employees Health Plan – Status Report

Attachment A

2nd Quarter, 2009

Page A-5

DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
04/22/09	COBRASERV MARCH 2009	215,142.22	101	Premiums	2009
04/23/09	VARIOUS PREMIUMS	15,126.10	101	Premiums	2009
04/24/09	VARIOUS PREMIUMS	275,706.23	101	Premiums	2009
04/27/09	VARIOUS PREMIUMS	1,008,818.69	101	Premiums	2009
04/28/09	VARIOUS PREMIUMS	188,153.30	101	Premiums	2009
04/30/09	VARIOUS PREMIUMS	464,674.37	101	Premiums	2009
04/02/09	VARIOUS EPAY PREMIUMS 09	76,584.74	101	Premiums	2009
04/06/09	VARIOUS EPAY PREMIUMS 09	56,737.70	101	Premiums	2009
04/06/09	VARIOUS EPAY PREMIUMS 09	826.28	101	Premiums	2009
04/08/09	VARIOUS EPAY PREMIUMS 09	7,623.52	101	Premiums	2009
04/09/09	VARIOUS EPAY PREMIUMS 09	34,207.20	101	Premiums	2009
04/10/09	VARIOUS EPAY PREMIUMS 09	2,788.76	101	Premiums	2009
04/10/09	VARIOUS EPAY PREMIUMS 09	12,135.36	101	Premiums	2009
04/15/09	VARIOUS EPAY PREMIUMS 09	11,947.60	101	Premiums	2009
04/13/09	VARIOUS EPAY PREMIUMS 09	245,181.10	101	Premiums	2009
04/15/09	VARIOUS EPAY PREMIUMS 09	13,107.68	101	Premiums	2009
04/15/09	VARIOUS EPAY PREMIUMS 09	14,827.36	101	Premiums	2009
04/17/09	VARIOUS EPAY PREMIUMS 09	5,971.70	101	Premiums	2009
04/16/09	VARIOUS EPAY PREMIUMS 09	1,040,334.84	101	Premiums	2009
04/17/09	VARIOUS EPAY PREMIUMS 09	30,899.04	101	Premiums	2009
04/30/09	VARIOUS EPAY PREMIUMS 09	11,689.46	101	Premiums	2009
04/27/09	VARIOUS EPAY PREMIUMS 09	125,932.16	101	Premiums	2009
04/27/09	VARIOUS EPAY PREMIUMS 09	155,940.38	101	Premiums	2009
04/30/09	VARIOUS EPAY PREMIUMS 09	13,193.18	101	Premiums	2009
04/29/09	VARIOUS EPAY PREMIUMS 09	143,550.79	101	Premiums	2009
04/30/09	VARIOUS EPAY PREMIUMS 09	147,822.99	101	Premiums	2009
04/30/09	VARIOUS EPAY PREMIUMS 09	140,621.38	101	Premiums	2009
04/30/09	VARIOUS EPAY PREMIUMS 09	7,981.22	101	Premiums	2009
04/06/09	HEALTH INSURANCE REFUND	(119.65)	101	Premiums	2009
04/07/09	HEALTH INSURANCE REFUND	(189.72)	101	Premiums	2009
04/07/09	HEALTH INSURANCE REFUND	(3,542.64)	101	Premiums	2009
04/07/09	HEALTH INSURANCE REFUND	(1,901.88)	101	Premiums	2009
04/08/09	HEALTH INSURANCE REFUND	(265.96)	101	Premiums	2009
04/13/09	HEALTH INSURANCE REFUND	(13,010.56)	101	Premiums	2009
04/13/09	HEALTH INSURANCE REFUND	(973.15)	101	Premiums	2009
04/13/09	HEALTH INSURANCE REFUND	(21,417.41)	101	Premiums	2009
04/14/09	HEALTH INSURANCE REFUND	(1,577.06)	101	Premiums	2009
04/14/09	HEALTH INSURANCE REFUND	(616.98)	101	Premiums	2009
04/15/09	HEALTH INSURANCE REFUND	(894.70)	101	Premiums	2009
04/20/09	HEALTH INSURANCE REFUND	(209.32)	101	Premiums	2009
04/20/09	HEALTH INSURANCE REFUND	(3,645.36)	101	Premiums	2009
04/20/09	HEALTH INSURANCE REFUND	(338.40)	101	Premiums	2009
04/22/09	HEALTH INSURANCE REFUND	(1,084.95)	101	Premiums	2009
04/22/09	HEALTH INSURANCE REFUND	(2,111.50)	101	Premiums	2009
04/22/09	HEALTH INSURANCE REFUND	(1,352.13)	101	Premiums	2009
04/22/09	HEALTH INSURANCE REFUND	(1,189.81)	101	Premiums	2009
04/22/09	HEALTH INSURANCE REFUND	(626.66)	101	Premiums	2009
04/22/09	HEALTH INSURANCE REFUND	(2,300.14)	101	Premiums	2009

Kentucky Employees Health Plan – Status Report

Attachment A

2nd Quarter, 2009

Page A-6

DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
04/22/09	HEALTH INSURANCE REFUND	(1,171.81)	101	Premiums	2009
04/23/09	HEALTH INSURANCE REFUND	(414.86)	101	Premiums	2009
04/27/09	HEALTH INSURANCE REFUND	(1,241.17)	101	Premiums	2009
04/28/09	HEALTH INSURANCE REFUND	(5,995.52)	101	Premiums	2009
04/28/09	HEALTH INSURANCE REFUND	(6,911.53)	101	Premiums	2009
04/28/09	ADMIN FEE REFUND	(3.00)	101	Premiums	2009
04/29/09	HEALTH INSURANCE REFUND	(234.76)	101	Premiums	2009
04/30/09	HEALTH INSURANCE REFUND	(521.50)	101	Premiums	2009
04/03/09	KDE PREMIUMS MAR 09 BILL PERIOD	46,754,259.41	101	Premiums	2009
04/07/09	UPPS PREMIUM PAYMENT MAR 09	22,006,360.77	101	Premiums	2009
04/14/09	KRS REOCCUR APR 09 HEALTH	20,903,613.17	101	Premiums	2009
04/16/09	KRS ADDITIONAL HEALTH	12,277.42	101	Premiums	2009
04/22/09	KRS ADDITIONAL HEALTH	10,484.82	101	Premiums	2009
04/23/09	KRS INITIALS APR 09 HEALTH	57,748.50	101	Premiums	2009
04/10/09	KTRS APR 09 HEALTH PREMIUM	10,710,264.29	101	Premiums	2009
04/27/09	LAWRENCE COUNTY HEALTH DEPT PREMIUM	9,905.38	101	Premiums	2009
04/24/09	TRANSFER PREMIUM FROM LIFE TO HEALTH	203.44	101	Premiums	2009
04/03/09	LIFE INS DEPOSITED AS HEALTH	(10.83)	101	Premiums	2009
04/28/09	HEALTH PREMIUM	(10.00)	101	Premiums	2009
04/02/09	HRA WAIVER	1,575.00	102	HRA Waiver Contribution	2009
04/02/09	HRA WAIVER DEPOSIT(QUASI)	612.50	102	HRA Waiver Contribution	2009
04/06/09	HRA WAIVER DEPOSIT(QUASI)	787.50	102	HRA Waiver Contribution	2009
04/09/09	HRA WAIVER DEPOSIT(QUASI)	175.00	102	HRA Waiver Contribution	2009
04/10/09	HRA WAIVER DEPOSIT(UPPS)	87.50	102	HRA Waiver Contribution	2009
04/13/09	HRA WAIVER DEPOSIT(QUASI)	962.50	102	HRA Waiver Contribution	2009
04/14/09	HRA WAIVER DEPOSIT(QUASI)	262.50	102	HRA Waiver Contribution	2009
04/17/09	HRA WAIVER DEPOSIT(QUASI)	612.50	102	HRA Waiver Contribution	2009
04/20/09	HRA WAIVER DEPOSIT(QUASI)	525.00	102	HRA Waiver Contribution	2009
04/21/09	HRA WAIVER DEPOSIT (UPPS)	175.00	102	HRA Waiver Contribution	2009
04/21/09	HRA WAIVER DEPOSIT(QUASI)	2,100.00	102	HRA Waiver Contribution	2009
04/23/09	HRA WAIVER DEPOSIT(QUASI)	1,312.50	102	HRA Waiver Contribution	2009
04/24/09	HRA WAIVER DEPOSIT(QUASI)	952.08	102	HRA Waiver Contribution	2009
04/27/09	HRA WAIVER DEPOSIT(QUASI)	350.00	102	HRA Waiver Contribution	2009
04/27/09	QUASI HRA WAIVER	700.00	102	HRA Waiver Contribution	2009
04/28/09	HRA WAIVER DEPOSIT(QUASI)	700.00	102	HRA Waiver Contribution	2009
04/30/09	HRA WAIVER DEPOSIT(QUASI)	612.50	102	HRA Waiver Contribution	2009
04/13/09	HRA Waiver QUASI 2009	175.00	102	HRA Waiver Contribution	2009
04/15/09	HRA Waiver QUASI 2009	525.00	102	HRA Waiver Contribution	2009

Kentucky Employees Health Plan – Status Report

Attachment A

2nd Quarter, 2009

Page A-7

DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
04/16/09	HRA Waiver QUASI 2009	350.00	102	HRA Waiver Contribution	2009
04/17/09	HRA Waiver QUASI 2009	1,750.00	102	HRA Waiver Contribution	2009
04/06/09	HRA WAIVER REFUND	(1,050.00)	102	HRA Waiver Contribution	2009
04/07/09	HRA WAIVER REFUND	(1,662.50)	102	HRA Waiver Contribution	2009
04/20/09	HRA WAIVER REFUND	(875.00)	102	HRA Waiver Contribution	2009
04/15/09	FUND CORRECTION (HRA NOT FSA)	700.00	102	HRA Waiver Contribution	2009
04/28/09	CLAIM REPAYMENT	10.00	102	HRA Waiver Contribution	2009
04/24/09	INT. EARNED @ BOA 1st QTR 09 HRA SELECT PLAN YR 09	6.65	110	Interest Income	2009
04/24/09	INT. EARNED @ BOA 1st QTR 09 HRA WAIVER PLAN YR 09	136.39	110	Interest Income	2009
04/10/09	MAR 09 EARNED INCOME	(6,154.35)	110	Interest Income	2009
03/31/09	PAYMENT OF INSURANCE CLAIMS 2009	(15.14)	201	Medical Claims	2009
04/02/09	PAYMENT OF INSURANCE CLAIMS 2009	(6,051,568.15)	201	Medical Claims	2009
04/02/09	PAYMENT OF INSURANCE CLAIMS 2009	(4,134,241.35)	201	Medical Claims	2009
04/03/09	PAYMENT OF INSURANCE CLAIMS 2009	(2,087.66)	201	Medical Claims	2009
04/06/09	PAYMENT OF INSURANCE CLAIMS 2009	(8,725,597.71)	201	Medical Claims	2009
04/08/09	PAYMENT OF INSURANCE CLAIMS 2009	(430.30)	201	Medical Claims	2009
04/09/09	PAYMENT OF INSURANCE CLAIMS 2009	(8,255,065.48)	201	Medical Claims	2009
04/10/09	PAYMENT OF INSURANCE CLAIMS 2009	(6,443.00)	201	Medical Claims	2009
04/14/09	PAYMENT OF INSURANCE CLAIMS 2009	(10,102,089.72)	201	Medical Claims	2009
04/15/09	PAYMENT OF INSURANCE CLAIMS 2009	(249.77)	201	Medical Claims	2009
04/17/09	PAYMENT OF INSURANCE CLAIMS 2009	(8,594,970.67)	201	Medical Claims	2009
04/17/09	PAYMENT OF INSURANCE CLAIMS 2009	(136.84)	201	Medical Claims	2009
04/21/09	PAYMENT OF INSURANCE CLAIMS 2009	(8,959,056.52)	201	Medical Claims	2009
04/22/09	PAYMENT OF INSURANCE CLAIMS 2009	(8,326.79)	201	Medical Claims	2009
04/23/09	PAYMENT OF INSURANCE CLAIMS 2009	(8,318,527.45)	201	Medical Claims	2009
04/24/09	PAYMENT OF INSURANCE CLAIMS 2009	(16,800.00)	201	Medical Claims	2009
04/27/09	PAYMENT OF INSURANCE CLAIMS 2009	(9,125,710.27)	201	Medical Claims	2009
04/28/09	PAYMENT OF INSURANCE CLAIMS 2009	(48,004.03)	201	Medical Claims	2009
04/08/09	HUMANA ASO FEES APR 09	(5,169,296.47)	202	Humana Admin	2009
03/27/09	2009 HRA SELECT JAN 09 VOIDS	40.00	203	HRA Select Claims	2009
03/27/09	2009 HRA SELECT FEB 09 VOIDS	301.00	203	HRA Select Claims	2009
04/09/09	2009 HRA SEL CLAIM RECOVERY 9/23/08-2/26/09	1,102.60	203	HRA Select Claims	2009
03/31/09	HRA CLAIM PAYMENTS (HRA SELECT)	(19,938.06)	203	HRA Select Claims	2009
04/02/09	HRA CLAIM PAYMENTS (HRA SELECT)	(38,172.12)	203	HRA Select Claims	2009

Kentucky Employees Health Plan – Status Report

Attachment A

2nd Quarter, 2009

Page A-8

DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
04/02/09	HRA CLAIM PAYMENTS (HRA SELECT)	(51,009.80)	203	HRA Select Claims	2009
04/03/09	HRA CLAIM PAYMENTS (HRA SELECT)	(43,480.55)	203	HRA Select Claims	2009
04/06/09	HRA CLAIM PAYMENTS (HRA SELECT)	(101,291.39)	203	HRA Select Claims	2009
04/07/09	HRA CLAIM PAYMENTS (HRA SELECT)	(16,008.17)	203	HRA Select Claims	2009
04/08/09	HRA CLAIM PAYMENTS (HRA SELECT)	(55,691.79)	203	HRA Select Claims	2009
04/09/09	HRA CLAIM PAYMENTS (HRA SELECT)	(58,665.25)	203	HRA Select Claims	2009
04/10/09	HRA CLAIM PAYMENTS (HRA SELECT)	(47,787.33)	203	HRA Select Claims	2009
04/13/09	HRA CLAIM PAYMENTS (HRA SELECT)	(122,048.04)	203	HRA Select Claims	2009
04/14/09	HRA CLAIM PAYMENTS (HRA SELECT)	(15,286.99)	203	HRA Select Claims	2009
04/15/09	HRA CLAIM PAYMENTS (HRA SELECT)	(26,588.13)	203	HRA Select Claims	2009
04/16/09	HRA CLAIM PAYMENTS (HRA SELECT)	(48,227.48)	203	HRA Select Claims	2009
04/17/09	HRA CLAIM PAYMENTS (HRA SELECT)	(48,454.77)	203	HRA Select Claims	2009
04/21/09	HRA CLAIM PAYMENTS (HRA SELECT)	(109,351.95)	203	HRA Select Claims	2009
04/21/09	HRA CLAIM PAYMENTS (HRA SELECT)	(24,607.49)	203	HRA Select Claims	2009
04/23/09	HRA CLAIM PAYMENTS (HRA SELECT)	(57,586.36)	203	HRA Select Claims	2009
04/24/09	HRA CLAIM PAYMENTS (HRA SELECT)	(42,403.10)	203	HRA Select Claims	2009
04/27/09	HRA CLAIM PAYMENTS (HRA SELECT)	(99,901.08)	203	HRA Select Claims	2009
04/28/09	HRA CLAIM PAYMENTS (HRA SELECT)	(28,997.08)	203	HRA Select Claims	2009
04/29/09	HRA CLAIM PAYMENTS (HRA SELECT)	(33,273.67)	203	HRA Select Claims	2009
03/27/09	2009 HRA WAIVER JAN 09 VOIDS	1,996.22	204	HRA Waiver Claims	2009
03/27/09	2009 HRA WAIVER FEB 09 VOIDS	2,191.84	204	HRA Waiver Claims	2009
03/31/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(116,166.15)	204	HRA Waiver Claims	2009
04/02/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(131,455.58)	204	HRA Waiver Claims	2009
04/02/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(227,846.09)	204	HRA Waiver Claims	2009
04/03/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(183,778.27)	204	HRA Waiver Claims	2009
04/06/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(418,245.68)	204	HRA Waiver Claims	2009
04/07/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(97,592.24)	204	HRA Waiver Claims	2009
04/08/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(188,620.76)	204	HRA Waiver Claims	2009
04/09/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(202,063.63)	204	HRA Waiver Claims	2009
04/10/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(222,304.18)	204	HRA Waiver Claims	2009
04/13/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(372,160.81)	204	HRA Waiver Claims	2009
04/14/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(63,691.88)	204	HRA Waiver Claims	2009
04/15/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(90,943.51)	204	HRA Waiver Claims	2009
04/16/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(161,537.42)	204	HRA Waiver Claims	2009

Kentucky Employees Health Plan – Status Report

Attachment A

2nd Quarter, 2009

Page A-9

DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
04/17/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(150,530.94)	204	HRA Waiver Claims	2009
04/21/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(325,336.21)	204	HRA Waiver Claims	2009
04/21/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(136,614.38)	204	HRA Waiver Claims	2009
04/22/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(146,403.23)	204	HRA Waiver Claims	2009
04/23/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(198,061.03)	204	HRA Waiver Claims	2009
04/24/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(157,334.54)	204	HRA Waiver Claims	2009
04/27/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(294,006.52)	204	HRA Waiver Claims	2009
04/28/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(88,329.29)	204	HRA Waiver Claims	2009
04/29/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(132,550.58)	204	HRA Waiver Claims	2009
04/07/09	EXPRESS SCRIPTS (04/07/2009)	(5,777,264.70)	301	Pharmacy Claims	2009
04/14/09	EXPRESS SCRIPTS (04/14/2009)	(5,566,034.50)	301	Pharmacy Claims	2009
04/21/09	EXPRESS SCRIPTS (04/21/2009)	(5,858,979.96)	301	Pharmacy Claims	2009
04/28/09	EXPRESS SCRIPTS (04/28/2009)	(5,641,735.92)	301	Pharmacy Claims Express Scripts	2009
04/06/09	EXPRESS SCRIPTS (03/31/09)	(139,563.80)	302	Admin Express Scripts	2009
04/06/09	EXPRESS SCRIPTS (04/07/09) Counts	(239,484.10)	302	Admin Express Scripts	2009
04/06/09	EXPRESS SCRIPTS (04/07/09) EXPRESS SCRIPTS Credit	(136,336.38)	302	Admin Express Scripts	2009
04/06/09	MC000017940	20.00	302	Admin Express Scripts	2009
04/06/09	EXPRESS SCRIPTS Credit MC000017500	306.00	302	Admin Express Scripts	2009
04/06/09	EXPRESS SCRIPTS (04/14/09)	(132,339.31)	302	Admin Express Scripts	2009
04/06/09	EXPRESS SCRIPTS (04/21/09)	(140,816.01)	302	Admin Other Payments &	2009
04/27/09	4TH QTR ADMIN TRANSFER FROM TRUST	(1,275,000.00)	501	Adj	2008
04/02/09	MAR 09 EARNED INTEREST INCOME	28,268.83	110	Interest Income	
04/10/09	MAR 09 EARNED INCOME	(28,268.83)	110	Interest Income	
	April Activity	(\$425,620.09)			
	Ending Balance	\$72,058,855.89			

April Account Summary		
101	Premiums	113,434,068.66
102	HRA Waiver Contribution	814,290.99
110	Interest Income	28,726.97
120	Drug Rebates	0.00
130	Transfers <i>From</i> other plan year(s)	0.00
201	Medical Claims	(78,925,136.73)
202	Humana Admin	(5,169,296.47)
203	HRA Select Claims	(1,165,473.69)
204	HRA Waiver Claims	(4,524,767.00)
301	Pharmacy Claims	(22,854,392.81)
302	Express Scripts Admin	(788,640.01)
500	Transfers <i>To</i> other plan year(s)	0.00
501	Other Payments & Adj	(1,275,000.00)
Account Activity – April 2009		(425,620.09)

Kentucky Employees Health Plan – Status Report

Attachment A

2nd Quarter, 2009

Page A-11

DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
	<u>Beginning Balance - 05/01/2009</u>	<u>\$72,058,855.89</u>			
05/04/09	APRIL 09 EARNED INTEREST INCOME	621.62	110	Interest Income	2006
04/28/09	MEDICAL VOIDS 2006	22.17	201	Medical Claims	2006
05/12/09	CLAIM RECOVERY FOR FEBRUARY 2009	65,632.63	201	Medical Claims	2006
05/26/09	MEDICAL ESCHEATS 2006	68.48	201	Medical Claims	2006
05/26/09	MEDICAL VOIDS 2006	8,389.12	201	Medical Claims	2006
04/30/09	PAYMENT OF INSURANCE CLAIMS 2006	(3,808.88)	201	Medical Claims	2006
05/01/09	PAYMENT OF INSURANCE CLAIMS 2006	(11,169.68)	201	Medical Claims	2006
05/07/09	PAYMENT OF INSURANCE CLAIMS 2006	(3,731.75)	201	Medical Claims	2006
05/12/09	PAYMENT OF INSURANCE CLAIMS 2006	(12,287.73)	201	Medical Claims	2006
05/14/09	PAYMENT OF INSURANCE CLAIMS 2006	(862.45)	201	Medical Claims	2006
05/18/09	PAYMENT OF INSURANCE CLAIMS 2006	(286.29)	201	Medical Claims	2006
05/19/09	PAYMENT OF INSURANCE CLAIMS 2006	(271.53)	201	Medical Claims	2006
05/21/09	PAYMENT OF INSURANCE CLAIMS 2006	(946.74)	201	Medical Claims	2006
05/26/09	PAYMENT OF INSURANCE CLAIMS 2006	(130.85)	201	Medical Claims	2006
05/28/09	PAYMENT OF INSURANCE CLAIMS 2006	(879.72)	201	Medical Claims	2006
05/04/09	APRIL 09 EARNED INTEREST INCOME	3,545.42	110	Interest Income	2007
04/24/09	INTEREST EARNED @ NATIONAL CITY 1st QTR PLAN YEAR 07	8.69	110	Interest Income	2007
04/28/09	MEDICAL VOIDS 2007	2,568.53	201	Medical Claims	2007
04/28/09	MEDICAL ESCHEATS 2007	49,293.40	201	Medical Claims	2007
05/12/09	CLAIM RECOVERY FOR FEBRUARY 2009	904,313.23	201	Medical Claims	2007
05/26/09	MEDICAL VOIDS 2007	202.00	201	Medical Claims	2007
05/26/09	MEDICAL ESCHEATS 2007	6,120.05	201	Medical Claims	2007
04/30/09	PAYMENT OF INSURANCE CLAIMS 2007	(64,626.57)	201	Medical Claims	2007
05/01/09	PAYMENT OF INSURANCE CLAIMS 2007	(13,074.37)	201	Medical Claims	2007
05/04/09	PAYMENT OF INSURANCE CLAIMS 2007	(8,003.22)	201	Medical Claims	2007
05/07/09	PAYMENT OF INSURANCE CLAIMS 2007	(10,716.16)	201	Medical Claims	2007
05/12/09	PAYMENT OF INSURANCE CLAIMS 2007	(10,318.10)	201	Medical Claims	2007
05/14/09	PAYMENT OF INSURANCE CLAIMS 2007	(26,420.51)	201	Medical Claims	2007
05/18/09	PAYMENT OF INSURANCE CLAIMS 2007	(14,288.00)	201	Medical Claims	2007
05/19/09	PAYMENT OF INSURANCE CLAIMS 2007	(12,955.32)	201	Medical Claims	2007
05/21/09	PAYMENT OF INSURANCE CLAIMS 2007	(34,848.37)	201	Medical Claims	2007
05/26/09	PAYMENT OF INSURANCE CLAIMS 2007	(15,067.18)	201	Medical Claims	2007
05/28/09	PAYMENT OF INSURANCE CLAIMS 2007	(10,028.18)	201	Medical Claims	2007
05/07/09	SHARED SAVINGS MAR 09	(442.52)	202	Humana Admin	2007
04/23/09	CLAIM RECOVERY 1/1/08-10/31/08	1,267.16	203	HRA Select Claims	2007

Kentucky Employees Health Plan – Status Report

Attachment A

2nd Quarter, 2009

Page A-12

DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
	HRA SELECT				
05/26/09	HRA SELECT ESCHEATED CHECKS CLAIM RECOVERY 1/1/08-10/31/08	21.79	203	HRA Select Claims	2007
04/23/09	HRA WAIVER	100,615.65	204	HRA Waiver Claims	2007
04/28/09	2007 HRA WAIVER ESCHEATS	1,565.68	204	HRA Waiver Claims	2007
04/28/09	2007 HRA WAIVER ESCHEATS CLAIM RECOVERY MARCH 2009	2,080.00	204	HRA Waiver Claims	2007
05/05/09	HRA WAIVER	929.59	204	HRA Waiver Claims	2007
05/26/09	HRA WAIVER ESCHEATED CHECKS CLAIM RECOVERY APRIL 2009 HRA WAIVER	971.60	204	HRA Waiver Claims	2007
05/28/09		402.31	204	HRA Waiver Claims	2007
05/12/09	EXPRESS SCRIPTS (05/12/2009)	141.94	301	Pharmacy Claims	2007
05/08/09	VARIOUS PREMIUMS	61.20	101	Premiums	2008
05/18/09	VARIOUS PREMIUMS	584.64	101	Premiums	2008
05/26/09	VARIOUS PREMIUMS	157.49	101	Premiums	2008
05/28/09	VARIOUS PREMIUMS	383.28	101	Premiums	2008
05/06/09	HEALTH INSURANCE REFUND	(28.80)	101	Premiums	2008
05/06/09	KRS HEALTH FEE REFUND	(2,421.20)	101	Premiums	2008
05/13/09	HEALTH INSURANCE REFUND	(8.40)	101	Premiums	2008
05/28/09	HEALTH INSURANCE REFUND	(13.85)	101	Premiums	2008
05/15/09	FEE FUND CORRECTION	(170.54)	101	Premiums	2008
05/15/09	FEE FUND CORRECTION	170.54	101	Premiums	2008
05/07/09	HRA CONTRIBUTIONS (04/30/2009)	394,187.50	102	HRA Waiver Contribution	2008
05/26/09	JCCO FSA (05/15/2009)	8,021.12	102	HRA Waiver Contribution	2008
05/26/09	HRA CONTRIBUTIONS (05/15/2009)	398,825.00	102	HRA Waiver Contribution	2008
05/01/09	SUPPLEMENTAL HRA CONTRIBUTION	175.00	102	HRA Waiver Contribution	2008
05/18/09	SUPPLEMENTAL HRA CONTRIBUTION	175.00	102	HRA Waiver Contribution	2008
05/01/09	CORRECT PY FOR HRA DED (04/15/09)	(408,717.14)	102	HRA Waiver Contribution	2008
05/27/09	CORRECT PY FOR HRA DED (05/15/09)	(406,846.12)	102	HRA Waiver Contribution	2008
05/04/09	APRIL 09 EARNED INTEREST INCOME	24,808.14	110	Interest Income	2008
04/24/09	INTEREST EARNED @ NATIONAL CITY 1st QTR PLAN YEAR 08	61.03	110	Interest Income	2008
04/28/09	MEDICAL VOIDS 2008 CLAIM RECOVERY FOR FEBRUARY 2009	70,399.11	201	Medical Claims	2008
05/12/09		950,018.46	201	Medical Claims	2008
05/26/09	MEDICAL VOIDS 2008	25,318.77	201	Medical Claims	2008
04/30/09	PAYMENT OF INSURANCE CLAIMS 2008	(422,791.36)	201	Medical Claims	2008
05/01/09	PAYMENT OF INSURANCE CLAIMS 2008	(95,168.99)	201	Medical Claims	2008
05/04/09	PAYMENT OF INSURANCE CLAIMS 2008	(136,482.85)	201	Medical Claims	2008
05/07/09	PAYMENT OF INSURANCE CLAIMS 2008	(605,723.97)	201	Medical Claims	2008
05/12/09	PAYMENT OF INSURANCE CLAIMS 2008	(302,665.93)	201	Medical Claims	2008
05/14/09	PAYMENT OF INSURANCE CLAIMS 2008	(353,254.31)	201	Medical Claims	2008
05/18/09	PAYMENT OF INSURANCE CLAIMS 2008	(169,883.67)	201	Medical Claims	2008
05/19/09	PAYMENT OF INSURANCE CLAIMS 2008	(161,057.00)	201	Medical Claims	2008

Kentucky Employees Health Plan – Status Report

Attachment A

2nd Quarter, 2009

Page A-13

DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
05/21/09	PAYMENT OF INSURANCE CLAIMS 2008	(185,385.91)	201	Medical Claims	2008
05/22/09	PAYMENT OF INSURANCE CLAIMS 2008	(15,314.41)	201	Medical Claims	2008
05/26/09	PAYMENT OF INSURANCE CLAIMS 2008	(121,824.91)	201	Medical Claims	2008
05/28/09	PAYMENT OF INSURANCE CLAIMS 2008	(137,175.93)	201	Medical Claims	2008
05/07/09	SHARED SAVINGS MAR 09 CLAIM RECOVERY 1/1/08-10/31/08	(26,408.80)	202	Humana Admin	2008
04/23/09	HRA SELECT	8,616.71	203	HRA Select Claims	2008
04/28/09	2008 HRA SELECT VOIDS CLAIM RECOVERY MARCH 2009	1,895.00	203	HRA Select Claims	2008
05/05/09	HRA SELECT	157.86	203	HRA Select Claims	2008
05/26/09	HRA SELECT VOIDS 2008 CLAIM RECOVERY APRIL 2009 HRA	1,392.04	203	HRA Select Claims	2008
05/28/09	SELECT	3,388.07	203	HRA Select Claims	2008
05/12/09	HRA CLAIM PAYMENTS (HRA SELECT)	(2,177.84)	203	HRA Select Claims	2008
05/13/09	HRA CLAIM PAYMENTS (HRA SELECT)	(8,711.36)	203	HRA Select Claims	2008
05/13/09	HRA CLAIM PAYMENTS (HRA SELECT)	(2,178.12)	203	HRA Select Claims	2008
05/14/09	HRA CLAIM PAYMENTS (HRA SELECT)	(16.24)	203	HRA Select Claims	2008
05/15/09	HRA CLAIM PAYMENTS (HRA SELECT)	(4,355.68)	203	HRA Select Claims	2008
05/28/09	HRA CLAIM PAYMENTS (HRA SELECT)	(2,177.84)	203	HRA Select Claims	2008
04/23/09	CLAIM RECOVERY 1/1/08-10/31/08 HRA WAIVER	112,499.74	204	HRA Waiver Claims	2008
04/28/09	2008 HRA WAIVER VOIDS CLAIM RECOVERY MARCH 2009	2,007.67	204	HRA Waiver Claims	2008
05/05/09	HRA WAIVER	19,207.83	204	HRA Waiver Claims	2008
05/26/09	HRA WAIVER VOIDS 2008 CLAIM RECOVERY APRIL 2009 HRA	7,139.96	204	HRA Waiver Claims	2008
05/28/09	WAIVER	10,153.00	204	HRA Waiver Claims	2008
04/30/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(2,816.91)	204	HRA Waiver Claims	2008
05/01/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(1,231.90)	204	HRA Waiver Claims	2008
05/04/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(730.30)	204	HRA Waiver Claims	2008
05/05/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(1,721.56)	204	HRA Waiver Claims	2008
05/06/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(2,004.04)	204	HRA Waiver Claims	2008
05/07/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(2,831.06)	204	HRA Waiver Claims	2008
05/08/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(92.14)	204	HRA Waiver Claims	2008
05/12/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(1,501.79)	204	HRA Waiver Claims	2008
05/13/09	HRA CLAIM PAYMENTS (HRA WAIVER)	2,194.85	204	HRA Waiver Claims	2008
05/13/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(1,352.85)	204	HRA Waiver Claims	2008
05/14/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(1,189.20)	204	HRA Waiver Claims	2008
05/15/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(712.88)	204	HRA Waiver Claims	2008
05/18/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(1,255.16)	204	HRA Waiver Claims	2008
05/20/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(1,167.06)	204	HRA Waiver Claims	2008

Kentucky Employees Health Plan – Status Report

Attachment A

2nd Quarter, 2009

Page A-14

DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
05/21/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(1,215.49)	204	HRA Waiver Claims	2008
05/22/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(1,601.44)	204	HRA Waiver Claims	2008
05/26/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(1,761.65)	204	HRA Waiver Claims	2008
05/27/09	2008 HRA WAIVER CLAIM PAYMENTS	(494.26)	204	HRA Waiver Claims	2008
05/28/09	HRA CLAIM PAYMENTS (HRA WAIVER)	393.34	204	HRA Waiver Claims	2008
05/05/09	EXPRESS SCRIPTS (05/05/2009)	(43.45)	301	Pharmacy Claims	2008
05/12/09	EXPRESS SCRIPTS (05/12/2009)	(2,655.90)	301	Pharmacy Claims	2008
05/19/09	EXPRESS SCRIPTS (05/19/2009)	(56,008.01)	301	Pharmacy Claims	2008
05/26/09	EXPRESS SCRIPTS (05/26/2009)	(1,072.47)	301	Pharmacy Claims	2008
05/07/09	EXPRESS SCRIPTS (4/28/09)	(71.73)	302	Express Scripts Admin	2008
05/14/09	EXPRESS SCRIPTS (5/05/09)	(25.28)	302	Express Scripts Admin	2008
05/19/09	EXPRESS SCRIPTS (5/14/09)	(172.53)	302	Express Scripts Admin	2008
05/15/09	NSF CHECK	(14,592.40)	101	Premiums	2009
03/18/09	KRS #31100 HEALTH PREMIUM	136,614.60	101	Premiums	2009
04/13/09	SILVER GROVE #00533	2,259.20	101	Premiums	2009
04/22/09	KRS #31100 HEALTH PREMIUM	136,652.94	101	Premiums	2009
04/28/09	SILVER GROVE #00533 APR 09 HEALTH	2,259.20	101	Premiums	2009
04/30/09	KCTCS #45470 PREMIUM PAYMENT MAR 09	2,447,172.70	101	Premiums	2009
05/01/09	VARIOUS PREMIUMS	336,993.33	101	Premiums	2009
05/04/09	VARIOUS PREMIUMS	2,145,262.20	101	Premiums	2009
05/05/09	VARIOUS PREMIUMS	524,707.97	101	Premiums	2009
05/06/09	VARIOUS PREMIUMS	211,265.53	101	Premiums	2009
05/07/09	KRS #31100 HEALTH PREMIUM	9,641.74	101	Premiums	2009
05/07/09	VARIOUS PREMIUMS	864,983.32	101	Premiums	2009
05/08/09	VARIOUS PREMIUMS	209,597.38	101	Premiums	2009
05/11/09	VARIOUS PREMIUMS	812,199.42	101	Premiums	2009
05/12/09	VARIOUS PREMIUMS	328,154.75	101	Premiums	2009
05/13/09	VARIOUS PREMIUMS	151,725.36	101	Premiums	2009
05/14/09	VARIOUS PREMIUMS	906,068.02	101	Premiums	2009
05/15/09	VARIOUS PREMIUMS	17,031.76	101	Premiums	2009
05/18/09	VARIOUS PREMIUMS	542,621.74	101	Premiums	2009
05/19/09	VARIOUS PREMIUMS	29,488.55	101	Premiums	2009
05/20/09	VARIOUS PREMIUMS	270,949.08	101	Premiums	2009
05/21/09	VARIOUS PREMIUMS	171,565.54	101	Premiums	2009
05/21/09	COBRASERV APRIL 2009	196,757.54	101	Premiums	2009
05/26/09	VARIOUS PREMIUMS	645,229.25	101	Premiums	2009
05/26/09	VARIOUS PREMIUMS	585,503.91	101	Premiums	2009
05/27/09	VARIOUS PREMIUMS	181,637.08	101	Premiums	2009
05/28/09	VARIOUS PREMIUMS	223,726.01	101	Premiums	2009
05/29/09	VARIOUS PREMIUMS	522,674.04	101	Premiums	2009
05/04/09	VARIOUS EPAY PREMIUMS 09	458,118.01	101	Premiums	2009
05/06/09	VARIOUS EPAY PREMIUMS 09	98,932.30	101	Premiums	2009
05/08/09	VARIOUS EPAY PREMIUMS 09	236,879.72	101	Premiums	2009
05/12/09	VARIOUS EPAY PREMIUMS 09	9,272.22	101	Premiums	2009

Kentucky Employees Health Plan – Status Report

Attachment A

2nd Quarter, 2009

Page A-15

DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
05/11/09	VARIOUS EPAY PREMIUMS 09	33,550.90	101	Premiums	2009
05/14/09	VARIOUS EPAY PREMIUMS 09	11,947.60	101	Premiums	2009
05/14/09	VARIOUS EPAY PREMIUMS 09	1,046,853.34	101	Premiums	2009
05/13/09	VARIOUS EPAY PREMIUMS 09	10,802.10	101	Premiums	2009
05/15/09	VARIOUS EPAY PREMIUMS 09	1,635.24	101	Premiums	2009
05/14/09	VARIOUS EPAY PREMIUMS 09	16,249.36	101	Premiums	2009
05/15/09	VARIOUS EPAY PREMIUMS 09	13,107.68	101	Premiums	2009
05/18/09	VARIOUS EPAY PREMIUMS 09	115,595.70	101	Premiums	2009
05/22/09	VARIOUS EPAY PREMIUMS 09	5,196.20	101	Premiums	2009
05/22/09	VARIOUS EPAY PREMIUMS 09	3,811.00	101	Premiums	2009
05/22/09	VARIOUS EPAY PREMIUMS 09	11,691.00	101	Premiums	2009
05/25/09	VARIOUS EPAY PREMIUMS 09	5,662.00	101	Premiums	2009
05/29/09	VARIOUS EPAY PREMIUMS 09	11,689.46	101	Premiums	2009
05/25/09	VARIOUS EPAY PREMIUMS 09	197,701.47	101	Premiums	2009
05/29/09	VARIOUS EPAY PREMIUMS 09	13,015.44	101	Premiums	2009
05/28/09	VARIOUS EPAY PREMIUMS 09	108,525.32	101	Premiums	2009
05/29/09	VARIOUS EPAY PREMIUMS 09	332,910.03	101	Premiums	2009
05/04/09	HEALTH INSURANCE REFUND	(283.34)	101	Premiums	2009
05/04/09	UPPS HRA Refund	(373.54)	101	Premiums	2009
05/06/09	HEALTH INSURANCE REFUND	(566.92)	101	Premiums	2009
05/06/09	HEALTH INSURANCE REFUND	(158.66)	101	Premiums	2009
05/06/09	KRS HEALTH FEE REFUND	(17,362.14)	101	Premiums	2009
05/13/09	HEALTH INSURANCE REFUND	(272.54)	101	Premiums	2009
05/13/09	HEALTH INSURANCE REFUND	(115.68)	101	Premiums	2009
05/13/09	HEALTH INSURANCE REFUND	(2,093.65)	101	Premiums	2009
05/13/09	HEALTH INSURANCE REFUND	(1,935.01)	101	Premiums	2009
05/13/09	INSURANCE PREMIUM REFUND	(134.14)	101	Premiums	2009
05/13/09	INSURANCE PREMIUM REFUND (DUP PMT)	(119,906.00)	101	Premiums	2009
05/19/09	HEALTH INSURANCE REFUND	(1,288.90)	101	Premiums	2009
05/19/09	HEALTH INSURANCE REFUND	(3,384.38)	101	Premiums	2009
05/21/09	HEALTH INSURANCE REFUND	(5,854.65)	101	Premiums	2009
05/19/09	HEALTH INSURANCE REFUND	(2,564.72)	101	Premiums	2009
05/19/09	HEALTH INSURANCE REFUND	(6,121.26)	101	Premiums	2009
05/19/09	HEALTH INSURANCE REFUND	(100.57)	101	Premiums	2009
05/21/09	HEALTH INSURANCE REFUND	(1,065.90)	101	Premiums	2009
05/21/09	HEALTH INSURANCE REFUND	(832.25)	101	Premiums	2009
05/21/09	HEALTH INSURANCE REFUND	(4,121.68)	101	Premiums	2009
05/21/09	HEALTH INSURANCE REFUND	(842.80)	101	Premiums	2009
05/22/09	HEALTH INSURANCE REFUND	(2,936.01)	101	Premiums	2009
05/28/09	HEALTH INSURANCE REFUND	(879.00)	101	Premiums	2009
05/06/09	KDE PREMIUMS APR 09 BILL PERIOD	46,891,361.47	101	Premiums	2009
05/06/09	UPPS PREMIUM PAYMENT APR 09	22,110,669.53	101	Premiums	2009
05/01/09	KRS REOCCUR MAY 09 HEALTH	20,834,947.45	101	Premiums	2009
05/21/09	KRS INITIALS MAY 09 HEALTH	62,500.00	101	Premiums	2009
05/27/09	KRS ADDITIONAL PREMIUMS	33,658.85	101	Premiums	2009
05/08/09	KTRS MAY 09 HEALTH PREMIUM	10,634,850.01	101	Premiums	2009
05/04/09	REVERSED JV2R-790-0900011225	(203.44)	101	Premiums	2009

Kentucky Employees Health Plan – Status Report

Attachment A

2nd Quarter, 2009

Page A-16

DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
04/21/09	NSF CHK#2526 HEALTH PREMIUM (NSF FUND ERROR)	9.16	101	Premiums	2009
05/04/09	ADMIN FEE REFUND FUND CORRECTION	3.00	101	Premiums	2009
05/15/09	FEE FUND CORRECTION	6.00	101	Premiums	2009
05/15/09	FEE FUND CORRECTION	12.00	101	Premiums	2009
05/04/09	HRA WAIVER DEPOSIT(QUASI)	1,575.00	102	HRA Waiver Contribution	2009
05/05/09	HRA WAIVER DEPOSIT(QUASI)	350.00	102	HRA Waiver Contribution	2009
05/07/09	HRA WAIVER DEPOSIT(QUASI)	175.00	102	HRA Waiver Contribution	2009
05/13/09	HRA WAIVER DEPOSIT(QUASI)	175.00	102	HRA Waiver Contribution	2009
05/14/09	HRA WAIVER DEPOSIT(QUASI)	612.50	102	HRA Waiver Contribution	2009
05/18/09	HRA WAIVER DEPOSIT(QUASI)	962.50	102	HRA Waiver Contribution	2009
05/19/09	HRA WAIVER DEPOSIT(QUASI)	1,575.00	102	HRA Waiver Contribution	2009
05/26/09	HRA WAIVER DEPOSIT(QUASI)	175.00	102	HRA Waiver Contribution	2009
05/26/09	HRA WAIVER DEPOSIT(QUASI)	2,975.00	102	HRA Waiver Contribution	2009
05/28/09	HRA WAIVER DEPOSIT(QUASI)	262.50	102	HRA Waiver Contribution	2009
05/29/09	HRA WAIVER DEPOSIT(QUASI)	700.00	102	HRA Waiver Contribution	2009
05/06/09	HRA WAIVER QUASI 2009	350.00	102	HRA Waiver Contribution	2009
05/08/09	HRA WAIVER QUASI 2009	1,575.00	102	HRA Waiver Contribution	2009
05/11/09	HRA WAIVER QUASI 2009	175.00	102	HRA Waiver Contribution	2009
05/06/09	KDE HRA WAIVER APR 09	3,746,837.50	102	HRA Waiver Contribution	2009
05/28/09	KDE HRA WAIVER MAY 09	3,724,175.00	102	HRA Waiver Contribution	2009
05/01/09	CORRECT PY FOR HRA DED (04/15/09)	400,586.77	102	HRA Waiver Contribution	2009
05/27/09	CORRECT PY FOR HRA DED (05/15/09)	398,825.00	102	HRA Waiver Contribution	2009
05/04/09	APRIL 09 EARNED INTEREST INCOME	(3,097.47)	110	Interest Income	2009
04/24/09	INTEREST EARNED @ NATIONAL CITY 1st QTR PLAN YEAR 09	5,413.50	110	Interest Income	2009
04/28/09	MEDICAL VOIDS 2009	10,160.22	201	Medical Claims	2009
05/12/09	CLAIM RECOVERY FOR FEBRUARY 2009	3,899.45	201	Medical Claims	2009
05/26/09	MEDICAL VOIDS 2009	25,097.20	201	Medical Claims	2009
04/30/09	PAYMENT OF INSURANCE CLAIMS 2009	(8,742,438.72)	201	Medical Claims	2009
05/01/09	PAYMENT OF INSURANCE CLAIMS 2009	(6,201,666.28)	201	Medical Claims	2009
05/04/09	PAYMENT OF INSURANCE CLAIMS 2009	(7,213,735.22)	201	Medical Claims	2009
05/06/09	PAYMENT OF INSURANCE CLAIMS 2009	(8,739.19)	201	Medical Claims	2009
05/07/09	PAYMENT OF INSURANCE CLAIMS 2009	(9,069,827.91)	201	Medical Claims	2009
05/08/09	PAYMENT OF INSURANCE CLAIMS 2009	(15,135.96)	201	Medical Claims	2009
05/12/09	PAYMENT OF INSURANCE CLAIMS 2009	(9,755,335.16)	201	Medical Claims	2009

Kentucky Employees Health Plan – Status Report

Attachment A

2nd Quarter, 2009

Page A-17

DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
05/13/09	PAYMENT OF INSURANCE CLAIMS 2009	(10,075.34)	201	Medical Claims	2009
05/14/09	PAYMENT OF INSURANCE CLAIMS 2009	(11,296,459.74)	201	Medical Claims	2009
05/27/09	PAYMENT OF INSURANCE CLAIMS 2009	(4,200.00)	201	Medical Claims	2009
05/18/09	PAYMENT OF INSURANCE CLAIMS 2009	(11,110,525.99)	201	Medical Claims	2009
05/19/09	PAYMENT OF INSURANCE CLAIMS 2009	(1,550,613.95)	201	Medical Claims	2009
05/21/09	PAYMENT OF INSURANCE CLAIMS 2009	(5,907,121.74)	201	Medical Claims	2009
05/22/09	PAYMENT OF INSURANCE CLAIMS 2009	(31.74)	201	Medical Claims	2009
05/26/09	PAYMENT OF INSURANCE CLAIMS 2009	(9,957,012.18)	201	Medical Claims	2009
05/28/09	PAYMENT OF INSURANCE CLAIMS 2009	(5,076,791.40)	201	Medical Claims	2009
05/07/09	SHARED SAVINGS MAR 09	(133,635.99)	202	Humana Admin	2009
05/14/09	HUMANA ASO FEES MAY 09	(5,169,837.87)	202	Humana Admin	2009
04/28/09	2009 HRA SELECT VOIDS CLAIM RECOVERY MARCH 2009	519.82	203	HRA Select Claims	2009
05/05/09	HRA SELECT	2,491.98	203	HRA Select Claims	2009
05/18/09	UPPS HRA SELECT	200.00	203	HRA Select Claims	2009
05/26/09	HRA SELECT VOIDS 2009 CLAIM RECOVERY APRIL 2009 HRA	1,585.03	203	HRA Select Claims	2009
05/28/09	SELECT	5,497.80	203	HRA Select Claims	2009
04/30/09	HRA CLAIM PAYMENTS (HRA SELECT)	(45,649.42)	203	HRA Select Claims	2009
05/01/09	HRA CLAIM PAYMENTS (HRA SELECT)	(48,401.39)	203	HRA Select Claims	2009
05/04/09	HRA CLAIM PAYMENTS (HRA SELECT)	(101,474.32)	203	HRA Select Claims	2009
05/05/09	HRA CLAIM PAYMENTS (HRA SELECT)	(15,108.66)	203	HRA Select Claims	2009
05/06/09	HRA CLAIM PAYMENTS (HRA SELECT)	(34,554.48)	203	HRA Select Claims	2009
05/07/09	HRA CLAIM PAYMENTS (HRA SELECT)	(48,983.47)	203	HRA Select Claims	2009
05/08/09	HRA CLAIM PAYMENTS (HRA SELECT)	(55,545.21)	203	HRA Select Claims	2009
05/12/09	HRA CLAIM PAYMENTS (HRA SELECT)	(108,466.87)	203	HRA Select Claims	2009
05/13/09	HRA CLAIM PAYMENTS (HRA SELECT)	(54,614.01)	203	HRA Select Claims	2009
05/13/09	HRA CLAIM PAYMENTS (HRA SELECT)	(39,830.47)	203	HRA Select Claims	2009
05/14/09	HRA CLAIM PAYMENTS (HRA SELECT)	(43,387.60)	203	HRA Select Claims	2009
05/15/09	HRA CLAIM PAYMENTS (HRA SELECT)	(65,531.71)	203	HRA Select Claims	2009
05/18/09	HRA CLAIM PAYMENTS (HRA SELECT)	(91,011.71)	203	HRA Select Claims	2009
05/20/09	HRA CLAIM PAYMENTS (HRA SELECT)	(57,010.85)	203	HRA Select Claims	2009
05/21/09	HRA CLAIM PAYMENTS (HRA SELECT)	(41,661.09)	203	HRA Select Claims	2009
05/22/09	HRA CLAIM PAYMENTS (HRA SELECT)	(51,936.47)	203	HRA Select Claims	2009
05/26/09	HRA CLAIM PAYMENTS (HRA SELECT)	(114,420.79)	203	HRA Select Claims	2009
05/27/09	HRA CLAIM PAYMENTS (HRA SELECT)	(7,507.76)	203	HRA Select Claims	2009
05/28/09	HRA CLAIM PAYMENTS (HRA SELECT)	(38,087.82)	203	HRA Select Claims	2009

Kentucky Employees Health Plan – Status Report

Attachment A

2nd Quarter, 2009

Page A-18

DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
04/28/09	2009 HRA WAIVER VOIDS CLAIM RECOVERY MARCH 2009	3,408.31	204	HRA Waiver Claims	2009
05/05/09	HRA WAIVER	15,759.13	204	HRA Waiver Claims	2009
05/26/09	HRA WAIVER VOIDS 2009 CLAIM RECOVERY APRIL 2009 HRA	3,404.60	204	HRA Waiver Claims	2009
05/28/09	WAIVER	28,990.78	204	HRA Waiver Claims	2009
04/30/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(157,774.70)	204	HRA Waiver Claims	2009
05/01/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(167,464.75)	204	HRA Waiver Claims	2009
05/04/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(342,254.22)	204	HRA Waiver Claims	2009
05/05/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(93,090.68)	204	HRA Waiver Claims	2009
05/06/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(139,179.50)	204	HRA Waiver Claims	2009
05/07/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(215,312.84)	204	HRA Waiver Claims	2009
05/08/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(177,649.29)	204	HRA Waiver Claims	2009
05/12/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(334,220.99)	204	HRA Waiver Claims	2009
05/13/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(159,119.16)	204	HRA Waiver Claims	2009
05/13/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(172,332.20)	204	HRA Waiver Claims	2009
05/14/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(200,656.66)	204	HRA Waiver Claims	2009
05/15/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(163,922.44)	204	HRA Waiver Claims	2009
05/18/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(338,900.54)	204	HRA Waiver Claims	2009
05/20/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(228,708.48)	204	HRA Waiver Claims	2009
05/21/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(130,427.59)	204	HRA Waiver Claims	2009
05/22/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(172,992.02)	204	HRA Waiver Claims	2009
05/26/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(381,258.94)	204	HRA Waiver Claims	2009
05/27/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(71,806.66)	204	HRA Waiver Claims	2009
05/28/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(145,705.25)	204	HRA Waiver Claims	2009
05/05/09	EXPRESS SCRIPTS (05/05/2009)	(5,909,006.67)	301	Pharmacy Claims	2009
05/12/09	EXPRESS SCRIPTS (05/12/2009)	(5,805,977.45)	301	Pharmacy Claims	2009
05/19/09	EXPRESS SCRIPTS (05/19/2009)	(5,888,633.81)	301	Pharmacy Claims	2009
05/26/09	EXPRESS SCRIPTS (05/26/2009)	(5,057,954.74)	301	Pharmacy Claims	2009
05/07/09	EXPRESS SCRIPTS (4/28/09)	(134,254.61)	302	Express Scripts Admin	2009
05/14/09	EXPRESS SCRIPTS (5/05/09)	(142,803.28)	302	Express Scripts Admin	2009
05/19/09	EXPRESS SCRIPTS (5/14/09) Counts	(243,119.60)	302	Express Scripts Admin	2009
05/19/09	EXPRESS SCRIPTS (5/14/09)	(133,367.17)	302	Express Scripts Admin	2009
	May Activity	\$4,008,364.60			
	Ending Balance	\$76,067,220.49			

May Account Summary		
101	Premiums	115,734,630.50
102	HRA Waiver Contribution	8,267,882.13
110	Interest Income	31,360.93
120	Drug Rebates	0.00
130	Transfers From other plan year(s)	0.00
201	Medical Claims	(86,759,658.54)
202	Humana Admin	(5,330,325.18)
203	HRA Select Claims	(1,055,767.92)
204	HRA Waiver Claims	(3,504,732.56)
301	Pharmacy Claims	(22,721,210.56)
302	Express Scripts Admin	(653,814.20)
500	Transfers To other plan year(s)	0.00
501	Other Payments & Adj	0.00
	Account Activity - May 2009	4,008,364.60

Kentucky Employees Health Plan – Status Report

Attachment A

2nd Quarter, 2009

Page A-20

DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
	<u>Beginning Balance - 06/01/2009</u>	<u>\$76,067,220.49</u>			
06/16/09	MAY 09 EARNED INCOME	608.47	110	Interest Income	2006
06/30/09	JUNE EARNED INCOME	6,539.24	110	Interest Income	2006
06/01/09	PAYMENT OF INSURANCE CLAIMS 2006	(2,210.96)	201	Medical Claims	2006
06/04/09	CLAIM RECOVERY FOR MARCH 2009	30,505.79	201	Medical Claims	2006
06/04/09	PAYMENT OF INSURANCE CLAIMS 2006	(14,338.33)	201	Medical Claims	2006
06/08/09	PAYMENT OF INSURANCE CLAIMS 2006	(686.04)	201	Medical Claims	2006
06/11/09	PAYMENT OF INSURANCE CLAIMS 2006	(3,060.10)	201	Medical Claims	2006
06/15/09	PAYMENT OF INSURANCE CLAIMS 2006	(343.05)	201	Medical Claims	2006
06/18/09	PAYMENT OF INSURANCE CLAIMS 2006	(479.62)	201	Medical Claims	2006
06/19/09	PAYMENT OF INSURANCE CLAIMS 2006	(977.79)	201	Medical Claims	2006
06/23/09	PAYMENT OF INSURANCE CLAIMS 2006	(110.60)	201	Medical Claims	2006
06/25/09	PAYMENT OF INSURANCE CLAIMS 2006	(76.80)	201	Medical Claims	2006
06/29/09	PAYMENT OF INSURANCE CLAIMS 2006	(1,669.95)	201	Medical Claims	2006
06/16/09	MAY 09 EARNED INCOME	3,684.47	110	Interest Income	2007
06/30/09	JUNE EARNED INCOME	39,596.83	110	Interest Income	2007
06/01/09	PAYMENT OF INSURANCE CLAIMS 2007	(31,211.27)	201	Medical Claims	2007
06/04/09	CLAIM RECOVERY FOR MARCH 2009	207,719.04	201	Medical Claims	2007
06/04/09	PAYMENT OF INSURANCE CLAIMS 2007	(18,682.07)	201	Medical Claims	2007
06/08/09	PAYMENT OF INSURANCE CLAIMS 2007	(3,159.12)	201	Medical Claims	2007
06/11/09	PAYMENT OF INSURANCE CLAIMS 2007	(20,973.04)	201	Medical Claims	2007
06/15/09	PAYMENT OF INSURANCE CLAIMS 2007	(5,473.44)	201	Medical Claims	2007
06/18/09	PAYMENT OF INSURANCE CLAIMS 2007	(7,379.93)	201	Medical Claims	2007
06/19/09	PAYMENT OF INSURANCE CLAIMS 2007	(4,444.03)	201	Medical Claims	2007
06/23/09	PAYMENT OF INSURANCE CLAIMS 2007	(11,198.40)	201	Medical Claims	2007
06/25/09	PAYMENT OF INSURANCE CLAIMS 2007	(23,450.66)	201	Medical Claims	2007
06/29/09	PAYMENT OF INSURANCE CLAIMS 2007	(82,325.99)	201	Medical Claims	2007
06/02/09	HRA CLAIM REPAYMENT	20.00	204	HRA Waiver Claims	2007
06/19/09	DOUBLE DIPPER REPAYMENT	220.00	204	HRA Waiver Claims	2007
06/01/09	VARIOUS PREMIUMS	114.18	101	Premiums	2008
06/01/09	HEALTH INSURANCE REFUND	(1,357.27)	101	Premiums	2008
06/01/09	HEALTH INSURANCE REFUND	(484.24)	101	Premiums	2008
06/01/09	HEALTH INSURANCE REFUND	(18.54)	101	Premiums	2008
06/02/09	KRS HEALTH FEE REFUND	(3,083.36)	101	Premiums	2008
06/03/09	HEALTH INSURANCE REFUND	(90.65)	101	Premiums	2008
06/04/09	VARIOUS PREMIUMS	481.08	101	Premiums	2008
06/11/09	VARIOUS PREMIUMS	2,001.82	101	Premiums	2008
06/04/09	CORRECT PY FOR HRA DED	(394,187.50)	102	HRA Waiver	2008

Kentucky Employees Health Plan – Status Report

Attachment A

2nd Quarter, 2009

Page A-21

DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
	(04/30/09)			Contribution	
06/08/09	HRA CONTRIBUTIONS (05/31/2009)	392,437.50	102	HRA Waiver	2008
06/11/09	CORRECT PY FOR HRA DED (05/31/09)	(392,437.50)	102	Contribution	2008
06/15/09	SUPPLEMENTAL WAIVER CONTRIBUTION	175.00	102	HRA Waiver	2008
06/15/09	HRA WAIVER DEPOSIT(UPPS)	437.50	102	Contribution	2008
06/16/09	CORRECT SUPP WAIVER PY	(175.00)	102	HRA Waiver	2008
06/17/09	HRA WAIVER DEPOSIT(UPPS)	87.50	102	Contribution	2008
06/23/09	JCCO CONTRIBUTIONS (06/15/2009)	7,947.37	102	HRA Waiver	2008
06/23/09	HRA CONTRIBUTIONS (06/15/2009)	398,562.50	102	Contribution	2008
06/25/09	HRA CONTRIBUTIONS (06/15/2009)	(398,562.50)	102	HRA Waiver	2008
06/25/09	JCCO CONTRIBUTIONS (06/15/2009)	(7,947.37)	102	Contribution	2008
06/29/09	HRA WAIVER DEPOSIT(UPPS)	175.00	102	HRA Waiver	2008
06/30/09	SUPPLEMENTAL WAIVER CONTRIBUTION	262.50	102	Contribution	2008
06/16/09	MAY 09 EARNED INCOME	23,176.32	110	Interest Income	2008
06/30/09	JUNE EARNED INCOME	249,074.98	110	Interest Income	2008
06/02/09	4th QUARTER EXPRESS SCRIPTS REBATES PY2008	7,295,841.15	120	Drug Rebates	2008
06/01/09	PAYMENT OF INSURANCE CLAIMS 2008	(223,519.70)	201	Medical Claims	2008
06/04/09	CLAIM RECOVERY FOR MARCH 2009	1,242,074.33	201	Medical Claims	2008
06/04/09	PAYMENT OF INSURANCE CLAIMS 2008	(294,609.29)	201	Medical Claims	2008
06/08/09	PAYMENT OF INSURANCE CLAIMS 2008	(210,010.32)	201	Medical Claims	2008
06/11/09	PAYMENT OF INSURANCE CLAIMS 2008	(197,696.91)	201	Medical Claims	2008
06/15/09	PAYMENT OF INSURANCE CLAIMS 2008	(202,808.42)	201	Medical Claims	2008
06/18/09	PAYMENT OF INSURANCE CLAIMS 2008	(180,676.42)	201	Medical Claims	2008
06/19/09	PAYMENT OF INSURANCE CLAIMS 2008	(39,330.91)	201	Medical Claims	2008
06/23/09	PAYMENT OF INSURANCE CLAIMS 2008	(73,333.98)	201	Medical Claims	2008
06/25/09	PAYMENT OF INSURANCE CLAIMS 2008	(290,254.64)	201	Medical Claims	2008
06/29/09	PAYMENT OF INSURANCE CLAIMS 2008	(165,879.06)	201	Medical Claims	2008
06/29/09	SHARED SAVINGS MAY 09	(11,018.34)	202	Humana Admin	2008
05/27/09	PY CORR 2009 SELECT MD-794-MDW0900013460	27,539.32	203	HRA Select Claims	2008
06/01/09	HRA CLAIM PAYMENTS (HRA SELECT)	(90.92)	203	HRA Select Claims	2008
06/03/09	HRA CLAIM PAYMENTS (HRA SELECT)	1,043.53	203	HRA Select Claims	2008
06/05/09	HRA CLAIM PAYMENTS (HRA SELECT)	(2,177.84)	203	HRA Select Claims	2008
06/09/09	HRA CLAIM PAYMENTS (HRA SELECT)	(119.20)	203	HRA Select Claims	2008
06/15/09	HRA CLAIM PAYMENTS (HRA SELECT)	(2,177.84)	203	HRA Select Claims	2008
06/17/09	HRA CLAIM PAYMENTS (HRA SELECT)	(4,355.68)	203	HRA Select Claims	2008

Kentucky Employees Health Plan – Status Report

Attachment A

2nd Quarter, 2009

Page A-22

DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
06/19/09	HRA CLAIM PAYMENTS (HRA SELECT)	(40.00)	203	HRA Select Claims	2008
06/22/09	HRA CLAIM PAYMENTS (HRA SELECT)	(4,355.68)	203	HRA Select Claims	2008
06/24/09	HRA CLAIM PAYMENTS (HRA SELECT)	(72.95)	203	HRA Select Claims	2008
06/29/09	HRA CLAIM PAYMENTS (HRA SELECT)	(4,355.68)	203	HRA Select Claims	2008
05/27/09	PY CORR 2009 WAIVER CR-794-0900111466	(1,950.97)	204	HRA Waiver Claims	2008
05/29/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(314.52)	204	HRA Waiver Claims	2008
06/01/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(235.23)	204	HRA Waiver Claims	2008
06/02/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(1,200.27)	204	HRA Waiver Claims	2008
06/03/09	HRA CLAIM PAYMENTS (HRA WAIVER)	1,035.96	204	HRA Waiver Claims	2008
06/04/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(1,422.68)	204	HRA Waiver Claims	2008
06/05/09	HRA CLAIM PAYMENTS (HRA WAIVER)	293.91	204	HRA Waiver Claims	2008
06/08/09	HRA CLAIM PAYMENTS (HRA WAIVER)	90.20	204	HRA Waiver Claims	2008
06/09/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(213.38)	204	HRA Waiver Claims	2008
06/10/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(29.63)	204	HRA Waiver Claims	2008
06/12/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(42.32)	204	HRA Waiver Claims	2008
06/12/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(504.62)	204	HRA Waiver Claims	2008
06/15/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(659.94)	204	HRA Waiver Claims	2008
06/16/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(339.87)	204	HRA Waiver Claims	2008
06/17/09	HRA CLAIM PAYMENTS (HRA WAIVER)	1,014.58	204	HRA Waiver Claims	2008
06/18/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(1,331.43)	204	HRA Waiver Claims	2008
06/19/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(424.67)	204	HRA Waiver Claims	2008
06/22/09	HRA CLAIM PAYMENTS (HRA WAIVER)	817.14	204	HRA Waiver Claims	2008
06/24/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(94.61)	204	HRA Waiver Claims	2008
06/25/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(4,838.66)	204	HRA Waiver Claims	2008
06/29/09	HRA CLAIM PAYMENTS (HRA WAIVER)	422.15	204	HRA Waiver Claims	2008
06/02/09	EXPRESS SCRIPTS (06/02/2009)	(34.75)	301	Pharmacy Claims	2008
06/09/09	EXPRESS SCRIPTS (06/09/2009)	4,309.59	301	Pharmacy Claims	2008
06/16/09	EXPRESS SCRIPTS (06/16/2009)	(2,402.22)	301	Pharmacy Claims	2008
06/23/09	EXPRESS SCRIPTS (06/23/2009)	(29,731.95)	301	Pharmacy Claims	2008
06/30/09	EXPRESS SCRIPTS (06/30/2009)	(22,135.73)	301	Pharmacy Claims	2008
06/01/09	EXPRESS SCRIPTS (5/19/09)	(3,615.00)	302	Express Scripts Admin	2008
06/01/09	EXPRESS SCRIPTS (5/26/09)	(57.50)	302	Express Scripts Admin	2008
06/15/09	EXPRESS SCRIPTS (06/02/09)	(22.53)	302	Express Scripts Admin	2008
06/18/09	EXPRESS SCRIPTS (06/16/09)	(70.00)	302	Express Scripts Admin	2008
06/23/09	EXPRESS SCRIPTS (06/09/09)	(156.39)	302	Express Scripts Admin	2008

Kentucky Employees Health Plan – Status Report

Attachment A

2nd Quarter, 2009

Page A-23

DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
06/23/09	EXPRESS SCRIPTS (06/09/09) counts	0.00	302	Express Scripts Admin	2008
06/25/09	ESCRIP 4th Qtr			Express Scripts Admin	2008
06/25/09	2008PERFORMANCE GUARANTEE	8,774.13	302	Express Scripts Admin	2008
06/26/09	EXPRESS SCRIPTS (06/23/09)	(1,435.00)	302	Express Scripts Admin	2008
06/30/09	HOUSE BILL 143 TRANSFER TO GENERAL FUND	(50,000,000.00)	501	Other Payments & Adj	2008
05/22/09	KRS #31100 HEALTH PREMIUM SILVER GROVE #00533 MAY 09	137,983.88	101	Premiums	2009
06/01/09	HEALTH	2,339.78	101	Premiums	2009
06/01/09	VARIOUS PREMIUMS	1,190,269.18	101	Premiums	2009
06/01/09	VARIOUS EPAY PREMIUMS 09	32,959.26	101	Premiums	2009
06/01/09	HEALTH INSURANCE REFUND	(1,788.30)	101	Premiums	2009
06/01/09	HEALTH INSURANCE REFUND	(4,340.31)	101	Premiums	2009
06/01/09	HEALTH INSURANCE REFUND	(669.64)	101	Premiums	2009
06/01/09	HEALTH INSURANCE REFUND	(7,246.93)	101	Premiums	2009
06/01/09	HEALTH INSURANCE REFUND	(2,959.61)	101	Premiums	2009
06/01/09	HEALTH INSURANCE REFUND	(3,591.72)	101	Premiums	2009
06/01/09	HEALTH INSURANCE REFUND	(2,421.16)	101	Premiums	2009
06/01/09	KRS HEALTH FEE REFUND KDE PREMIUMS MAY 09 BILL PERIOD	(18,998.42)	101	Premiums	2009
06/01/09	KRS REOCCUR JUNE 09 HEALTH JENKINS #00276 PREMIUM	46,926,922.46	101	Premiums	2009
06/01/09	PAYMENT	20,769,743.27	101	Premiums	2009
06/02/09	VARIOUS PREMIUMS	5,283.98	101	Premiums	2009
06/02/09	KCTCS #45470 PREMIUM PAYMENT MAY 09	500,306.41	101	Premiums	2009
06/02/09	JENKINS #00276 PREMIUM	2,456,571.59	101	Premiums	2009
06/02/09	PAYMENT	5,308.98	101	Premiums	2009
06/03/09	VARIOUS PREMIUMS	610,533.66	101	Premiums	2009
06/03/09	VARIOUS EPAY PREMIUMS 09	320,206.76	101	Premiums	2009
06/03/09	ARRA SUBSIDY REFUND FOR COBRA	(1,342.47)	101	Premiums	2009
06/04/09	VARIOUS PREMIUMS	1,087,860.89	101	Premiums	2009
06/04/09	VARIOUS EPAY PREMIUMS 09	55,819.83	101	Premiums	2009
06/04/09	UPPS PREMIUM PAYMENT MAY 09	22,069,716.07	101	Premiums	2009
06/05/09	VARIOUS PREMIUMS	739,839.95	101	Premiums	2009
06/05/09	VARIOUS EPAY PREMIUMS 09	122,334.46	101	Premiums	2009
06/05/09	ARRA SUBSIDY REFUND FOR COBRA	(1,214.15)	101	Premiums	2009
06/08/09	VARIOUS PREMIUMS	487,828.82	101	Premiums	2009
06/08/09	KRS #31100 HEALTH PREMIUM	9,580.77	101	Premiums	2009
06/08/09	VARIOUS EPAY PREMIUMS 09	826.28	101	Premiums	2009
06/08/09	HEALTH INSURANCE REFUND	(589.18)	101	Premiums	2009
06/09/09	VARIOUS PREMIUMS	42,097.68	101	Premiums	2009
06/09/09	KTRS JUNE 09 HEALTH PREMIUM	10,682,735.71	101	Premiums	2009
06/10/09	VARIOUS PREMIUMS	140,185.39	101	Premiums	2009
06/10/09	VARIOUS EPAY PREMIUMS 09	1,112,421.58	101	Premiums	2009
06/10/09	ARRA SUBSIDY REFUND FOR COBRA	(375.39)	101	Premiums	2009
06/10/09	EPAY#5267782 LAUREL CO BOE				
06/11/09	DUP TRAN	(119,906.00)	101	Premiums	2009
06/11/09	VARIOUS PREMIUMS	38,978.99	101	Premiums	2009
06/11/09	VARIOUS PREMIUMS	432,438.26	101	Premiums	2009

Kentucky Employees Health Plan – Status Report

Attachment A

2nd Quarter, 2009

Page A-24

DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
06/11/09	VARIOUS EPAY PREMIUMS 09	6,560.76	101	Premiums	2009
06/11/09	HEALTH INSURANCE REFUND	(6,153.22)	101	Premiums	2009
06/11/09	HEALTH INSURANCE REFUND	(895.17)	101	Premiums	2009
06/11/09	HEALTH INSURANCE REFUND	(367.47)	101	Premiums	2009
06/12/09	VARIOUS PREMIUMS	637,710.56	101	Premiums	2009
06/12/09	VARIOUS EPAY PREMIUMS 09	13,107.68	101	Premiums	2009
06/12/09	VARIOUS EPAY PREMIUMS 09	22,963.96	101	Premiums	2009
06/12/09	VARIOUS EPAY PREMIUMS 09	61,476.06	101	Premiums	2009
06/12/09	ARRA SUBSIDY REFUND FOR COBRA	(750.78)	101	Premiums	2009
06/15/09	VARIOUS PREMIUMS	632,442.20	101	Premiums	2009
06/15/09	VARIOUS EPAY PREMIUMS 09	1,635.24	101	Premiums	2009
06/15/09	VARIOUS EPAY PREMIUMS 09	5,010.46	101	Premiums	2009
06/15/09	VARIOUS EPAY PREMIUMS 09	6,731.04	101	Premiums	2009
06/15/09	HEALTH INSURANCE REFUND	(2,478.27)	101	Premiums	2009
06/15/09	HEALTH INSURANCE REFUND	(3,056.89)	101	Premiums	2009
06/15/09	HEALTH INSURANCE REFUND	(888.88)	101	Premiums	2009
06/15/09	HEALTH INSURANCE REFUND	(25.00)	101	Premiums	2009
06/16/09	VARIOUS PREMIUMS	139,994.04	101	Premiums	2009
06/16/09	KRS INITIALS JUNE 09 HEALTH	99,001.34	101	Premiums	2009
06/17/09	VARIOUS PREMIUMS	137,699.69	101	Premiums	2009
06/17/09	VARIOUS EPAY PREMIUMS 09	115,699.56	101	Premiums	2009
06/18/09	VARIOUS PREMIUMS	345,127.28	101	Premiums	2009
06/18/09	HEALTH INSURANCE REFUND	(410.73)	101	Premiums	2009
06/19/09	VARIOUS PREMIUMS	240,575.47	101	Premiums	2009
06/19/09	VARIOUS EPAY PREMIUMS 09	5,426.62	101	Premiums	2009
06/19/09	VARIOUS EPAY PREMIUMS 09	50,115.60	101	Premiums	2009
06/19/09	HEALTH INSURANCE REFUND	(3,660.60)	101	Premiums	2009
06/19/09	HEALTH INSURANCE REFUND	(1,112.77)	101	Premiums	2009
06/19/09	HEALTH INSURANCE REFUND	(2,327.75)	101	Premiums	2009
06/19/09	HEALTH INSURANCE REFUND	(757.49)	101	Premiums	2009
06/19/09	HEALTH INSURANCE REFUND	(1,367.18)	101	Premiums	2009
06/22/09	VARIOUS PREMIUMS	846,219.30	101	Premiums	2009
06/22/09	VARIOUS EPAY PREMIUMS 09	135,619.12	101	Premiums	2009
06/22/09	VARIOUS EPAY PREMIUMS 09	117,783.95	101	Premiums	2009
06/23/09	KRS #31100 HEALTH PREMIUM	139,367.77	101	Premiums	2009
06/23/09	VARIOUS PREMIUMS	456,994.37	101	Premiums	2009
06/24/09	VARIOUS PREMIUMS	371,854.80	101	Premiums	2009
06/24/09	VARIOUS EPAY PREMIUMS 09	101,544.80	101	Premiums	2009
06/24/09	VARIOUS EPAY PREMIUMS 09	11,689.46	101	Premiums	2009
06/25/09	COBRASERV MAY 2009	192,895.92	101	Premiums	2009
06/25/09	VARIOUS PREMIUMS	347,453.30	101	Premiums	2009
06/25/09	HEALTH INSURANCE REFUND	(3,658.37)	101	Premiums	2009
06/25/09	ARRA SUBSIDY REFUND FOR COBRA	(933.06)	101	Premiums	2009
06/26/09	VARIOUS PREMIUMS	112,246.45	101	Premiums	2009
06/26/09	VARIOUS EPAY PREMIUMS 09	9,272.22	101	Premiums	2009
06/26/09	VARIOUS EPAY PREMIUMS 09	3,037.92	101	Premiums	2009
06/26/09	VARIOUS EPAY PREMIUMS 09	79,514.14	101	Premiums	2009
06/26/09	HEALTH INSURANCE REFUND	(2,227.89)	101	Premiums	2009

Kentucky Employees Health Plan – Status Report

Attachment A

2nd Quarter, 2009

Page A-25

DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
06/26/09	KRS HEALTH FEE REFUND	(11,572.64)	101	Premiums	2009
06/26/09	HEALTH INSURANCE REFUND	(307.41)	101	Premiums	2009
06/29/09	VARIOUS PREMIUMS	876,627.61	101	Premiums	2009
06/29/09	VARIOUS EPAY PREMIUMS 09	1,243,108.60	101	Premiums	2009
06/29/09	VARIOUS EPAY PREMIUMS 09	12,636.00	101	Premiums	2009
06/29/09	VARIOUS EPAY PREMIUMS 09	140,407.72	101	Premiums	2009
06/29/09	VARIOUS EPAY PREMIUMS 09	38,836.30	101	Premiums	2009
06/30/09	VARIOUS PREMIUMS	618,617.80	101	Premiums	2009
06/30/09	VARIOUS EPAY PREMIUMS 09	61,204.73	101	Premiums	2009
06/30/09	HEALTH INSURANCE REFUND	(3,423.07)	101	Premiums	2009
06/30/09	HEALTH INSURANCE REFUND	(47.86)	101	Premiums	2009
06/30/09	KY DEPT OF EDUCATION	7,000,000.00	101	Premiums	2009
06/03/09	UPPS HRA Waiver Refund	(700.00)	102	HRA Waiver Contribution	2009
06/04/09	HRA WAIVER DEPOSIT(QUASI)	962.50	102	HRA Waiver Contribution	2009
06/04/09	HRA Waiver QUASI 2009	525.00	102	HRA Waiver Contribution	2009
06/04/09	CORRECT PY FOR HRA DED (04/30/09)	394,187.50	102	HRA Waiver Contribution	2009
06/05/09	HRA WAIVER DEPOSIT(QUASI)	700.00	102	HRA Waiver Contribution	2009
06/08/09	HRA WAIVER DEPOSIT(QUASI)	1,837.50	102	HRA Waiver Contribution	2009
06/08/09	UPPS HRA Waiver Refund	(787.50)	102	HRA Waiver Contribution	2009
06/10/09	HRA WAIVER DEPOSIT(QUASI)	87.50	102	HRA Waiver Contribution	2009
06/11/09	UPPS HRA Waiver Refund	(262.50)	102	HRA Waiver Contribution	2009
06/11/09	CORRECT PY FOR HRA DED (05/31/09)	392,437.50	102	HRA Waiver Contribution	2009
06/12/09	HRA Waiver QUASI 2009	525.00	102	HRA Waiver Contribution	2009
06/15/09	HRA WAIVER DEPOSIT(QUASI)	4,637.50	102	HRA Waiver Contribution	2009
06/15/09	HRA Waiver QUASI 2009	175.00	102	HRA Waiver Contribution	2009
06/15/09	UPPS HRA Waiver Refund	(1,137.50)	102	HRA Waiver Contribution	2009
06/16/09	CORRECT SUPP WAIVER PY	175.00	102	HRA Waiver Contribution	2009
06/18/09	HRA WAIVER DEPOSIT(QUASI)	62.20	102	HRA Waiver Contribution	2009
06/18/09	HRA Waiver QUASI 2009	787.50	102	HRA Waiver Contribution	2009
06/18/09	UPPS HRA Waiver Refund	(87.50)	102	HRA Waiver Contribution	2009
06/22/09	HRA WAIVER DEPOSIT(QUASI)	175.00	102	HRA Waiver Contribution	2009
06/23/09	UPPS HRA Waiver Refund	(87.50)	102	HRA Waiver Contribution	2009
06/24/09	HRA WAIVER DEPOSIT(UPPS)	87.50	102	HRA Waiver Contribution	2009
06/24/09	HRA WAIVER DEPOSIT(QUASI)	700.00	102	HRA Waiver Contribution	2009
06/25/09	KDE HRA WAIVER JUNE 09	3,709,737.50	102	HRA Waiver Contribution	2009
06/25/09	HRA CONTRIBUTIONS (06/15/2009)	398,562.50	102	HRA Waiver Contribution	2009
06/26/09	HRA WAIVER DEPOSIT(UPPS)	87.50	102	HRA Waiver Contribution	2009

Kentucky Employees Health Plan – Status Report

Attachment A

2nd Quarter, 2009

Page A-26

DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
06/26/09	HRA WAIVER DEPOSIT(QUASI)	525.00	102	HRA Waiver Contribution	2009
06/26/09	HRA Waiver Refund	(87.50)	102	HRA Waiver Contribution	2009
06/29/09	HRA WAIVER DEPOSIT(QUASI)	2,187.50	102	HRA Waiver Contribution	2009
06/30/09	HRA WAIVER DEPOSIT(QUASI)	262.50	102	HRA Waiver Contribution	2009
06/30/09	UPPS HRA Waiver Refund	(700.00)	102	HRA Waiver Contribution	2009
06/16/09	MAY 09 EARNED INCOME	(1,339.07)	110	Interest Income	2009
06/30/09	JUNE EARNED INCOME	(14,390.91)	110	Interest Income	2009
05/29/09	PAYMENT OF INSURANCE CLAIMS 2009	(17.12)	201	Medical Claims	2009
06/01/09	PAYMENT OF INSURANCE CLAIMS 2009	(9,974,046.56)	201	Medical Claims	2009
06/03/09	2009 (06/02) CLAIM RECOVERY FOR MARCH	(25,949.47)	201	Medical Claims	2009
06/04/09	2009 PAYMENT OF INSURANCE CLAIMS	50,980.77	201	Medical Claims	2009
06/04/09	2009 PAYMENT OF INSURANCE CLAIMS	(8,066,969.27)	201	Medical Claims	2009
06/08/09	2009 PAYMENT OF INSURANCE CLAIMS	(7,388,793.61)	201	Medical Claims	2009
06/09/09	2009 PAYMENT OF INSURANCE CLAIMS	(876.00)	201	Medical Claims	2009
06/11/09	2009 PAYMENT OF INSURANCE CLAIMS	(6,556,633.99)	201	Medical Claims	2009
06/12/09	2009 PAYMENT OF INSURANCE CLAIMS	(45,278.09)	201	Medical Claims	2009
06/15/09	2009 PAYMENT OF INSURANCE CLAIMS	(9,426,468.92)	201	Medical Claims	2009
06/16/09	2009 PAYMENT OF INSURANCE CLAIMS	(11,049.82)	201	Medical Claims	2009
06/18/09	2009 PAYMENT OF INSURANCE CLAIMS	(9,968,020.92)	201	Medical Claims	2009
06/19/09	2009 PAYMENT OF INSURANCE CLAIMS	(3,169,725.12)	201	Medical Claims	2009
06/23/09	2009 PAYMENT OF INSURANCE CLAIMS	(7,191,970.59)	201	Medical Claims	2009
06/23/09	2009 PAYMENT OF INSURANCE CLAIMS	(15,193.46)	201	Medical Claims	2009
06/24/09	2009 PAYMENT OF INSURANCE CLAIMS	(6,448.79)	201	Medical Claims	2009
06/24/09	2009 PAYMENT OF INSURANCE CLAIMS	(62.41)	201	Medical Claims	2009
06/25/09	2009 PAYMENT OF INSURANCE CLAIMS	(8,661,147.24)	201	Medical Claims	2009
06/29/09	2009 HUMANA JUNE ASO 2009 PLAN YEAR	(14,131,972.12)	201	Medical Claims	2009
06/17/09	SHARED SAVINGS MAY 09	(5,152,401.03)	202	Humana Admin	2009
06/29/09	PY CORR 2009 SELECT MD-794-	(133,104.83)	202	Humana Admin	2009
05/27/09	MDW0900013460	(27,539.32)	203	HRA Select Claims	2009
05/29/09	HRA CLAIM PAYMENTS (HRA SELECT)	(48,309.82)	203	HRA Select Claims	2009
06/01/09	HRA CLAIM PAYMENTS (HRA SELECT)	(112,035.10)	203	HRA Select Claims	2009
06/02/09	HRA CLAIM PAYMENTS (HRA SELECT)	(17,849.01)	203	HRA Select Claims	2009
06/03/09	HRA CLAIM PAYMENTS (HRA SELECT)	(16,469.59)	203	HRA Select Claims	2009
06/04/09	HRA CLAIM PAYMENTS (HRA SELECT)	(48,144.59)	203	HRA Select Claims	2009
06/05/09	HRA CLAIM PAYMENTS (HRA SELECT)	(44,576.08)	203	HRA Select Claims	2009

Kentucky Employees Health Plan – Status Report

Attachment A

2nd Quarter, 2009

Page A-27

DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
	SELECT)				
06/08/09	HRA CLAIM PAYMENTS (HRA SELECT)	(101,616.37)	203	HRA Select Claims	2009
06/09/09	HRA CLAIM PAYMENTS (HRA SELECT)	(17,122.82)	203	HRA Select Claims	2009
06/10/09	HRA CLAIM PAYMENTS (HRA SELECT)	(31,699.87)	203	HRA Select Claims	2009
06/12/09	HRA CLAIM PAYMENTS (HRA SELECT)	(49,574.65)	203	HRA Select Claims	2009
06/12/09	HRA CLAIM PAYMENTS (HRA SELECT)	(53,289.33)	203	HRA Select Claims	2009
06/15/09	HRA CLAIM PAYMENTS (HRA SELECT)	(104,141.09)	203	HRA Select Claims	2009
06/16/09	HRA CLAIM PAYMENTS (HRA SELECT)	(17,977.02)	203	HRA Select Claims	2009
06/17/09	HRA CLAIM PAYMENTS (HRA SELECT)	(40,179.68)	203	HRA Select Claims	2009
06/18/09	HRA CLAIM PAYMENTS (HRA SELECT)	(47,244.66)	203	HRA Select Claims	2009
06/19/09	HRA CLAIM PAYMENTS (HRA SELECT)	(49,972.54)	203	HRA Select Claims	2009
06/22/09	HRA CLAIM PAYMENTS (HRA SELECT)	(110,707.51)	203	HRA Select Claims	2009
06/24/09	HRA CLAIM PAYMENTS (HRA SELECT)	(16,576.53)	203	HRA Select Claims	2009
06/25/09	HRA CLAIM PAYMENTS (HRA SELECT)	(81,212.15)	203	HRA Select Claims	2009
06/29/09	HRA CLAIM PAYMENTS (HRA SELECT)	(154,621.99)	203	HRA Select Claims	2009
05/27/09	PY CORR 2009 WAIVER CR-794-0900111466	1,950.97	204	HRA Waiver Claims	2009
05/29/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(191,235.59)	204	HRA Waiver Claims	2009
06/01/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(348,950.41)	204	HRA Waiver Claims	2009
06/02/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(101,236.67)	204	HRA Waiver Claims	2009
06/03/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(97,108.43)	204	HRA Waiver Claims	2009
06/04/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(176,301.88)	204	HRA Waiver Claims	2009
06/05/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(186,767.51)	204	HRA Waiver Claims	2009
06/08/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(364,125.71)	204	HRA Waiver Claims	2009
06/09/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(135,781.45)	204	HRA Waiver Claims	2009
06/10/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(143,518.83)	204	HRA Waiver Claims	2009
06/12/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(240,303.16)	204	HRA Waiver Claims	2009
06/12/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(227,327.29)	204	HRA Waiver Claims	2009
06/15/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(374,348.15)	204	HRA Waiver Claims	2009
06/16/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(102,394.69)	204	HRA Waiver Claims	2009
06/17/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(132,586.00)	204	HRA Waiver Claims	2009
06/18/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(168,658.22)	204	HRA Waiver Claims	2009
06/19/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(227,784.78)	204	HRA Waiver Claims	2009
06/22/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(357,054.93)	204	HRA Waiver Claims	2009
06/24/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(99,628.53)	204	HRA Waiver Claims	2009

Kentucky Employees Health Plan – Status Report

Attachment A

2nd Quarter, 2009

Page A-28

DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
06/25/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(383,052.02)	204	HRA Waiver Claims	2009
06/29/09	HRA CLAIM PAYMENTS (HRA WAIVER)	(603,414.90)	204	HRA Waiver Claims	2009
06/02/09	EXPRESS SCRIPTS (06/02/2009)	(6,197,428.17)	301	Pharmacy Claims	2009
06/09/09	EXPRESS SCRIPTS (06/09/2009)	(5,651,146.46)	301	Pharmacy Claims	2009
06/16/09	EXPRESS SCRIPTS (06/16/2009)	(5,804,819.92)	301	Pharmacy Claims	2009
06/23/09	EXPRESS SCRIPTS (06/23/2009)	(5,699,778.98)	301	Pharmacy Claims	2009
06/30/09	EXPRESS SCRIPTS (06/30/2009)	(5,786,406.97)	301	Pharmacy Claims	2009
06/01/09	EXPRESS SCRIPTS (5/19/09)	(140,153.59)	302	Express Scripts Admin	2009
06/01/09	EXPRESS SCRIPTS (5/26/09)	(115,210.16)	302	Express Scripts Admin	2009
06/15/09	EXPRESS SCRIPTS (06/02/09)	(149,898.96)	302	Express Scripts Admin	2009
06/18/09	EXPRESS SCRIPTS (06/16/09)	(133,080.21)	302	Express Scripts Admin	2009
06/23/09	EXPRESS SCRIPTS (06/09/09) counts	(236,986.60)	302	Express Scripts Admin	2009
06/23/09	EXPRESS SCRIPTS (06/09/09)	(137,192.91)	302	Express Scripts Admin	2009
06/26/09	EXPRESS SCRIPTS (06/23/09)	(128,856.18)	302	Express Scripts Admin	2009
06/01/09	MAY EARNED INCOME	26,130.19	110	Interest Income	
06/16/09	MAY 09 EARNED INCOME	(26,130.19)	110	Interest Income	
06/15/09	SHARED SAVINGS APRIL 09	(1,285.97)	202	Humana Admin	2007
06/15/09	SHARED SAVINGS APRIL 09	(27,218.53)	202	Humana Admin	2008
06/15/09	SHARED SAVINGS APRIL 09	(112,387.36)	202	Humana Admin	2009
06/15/09	HUMANA ASO FEES JUNE 09	(5,152,401.03)	202	Humana Admin	
06/17/09	HUMANA JUNE ASO 2009 PLAN YEAR	5,152,401.03	202	Humana Admin	
	June Activity	(\$39,413,864.48)			
	Ending Balance	\$36,653,356.01			

June Account Summary		
101	Premiums	125,205,000.97
102	HRA Waiver Contribution	4,512,349.70
110	Interest Income	306,950.33
120	Drug Rebates	7,295,841.15
130	Transfers From other plan year(s)	0.00
201	Medical Claims	(85,219,714.41)
202	Humana Admin	(5,437,416.06)
203	HRA Select Claims	(1,180,022.66)
204	HRA Waiver Claims	(4,669,317.04)
301	Pharmacy Claims	(29,189,575.56)
302	Express Scripts Admin	(1,037,960.90)
500	Transfers To other plan year(s)	0.00
501	Other Payments & Adj	(50,000,000.00)
	Account Activity - June 2009	(39,413,864.48)

Summary of Transfers between Plan Years

	2006	2007	2008
KRS SUBSIDY			
KRS SUBSIDY REPAYMENT	5,750,469.94		(5,750,469.94)
KRS FAMILY SUBSIDY	(1,148,095.15)		1,148,095.15
KRS INITIALS FAMILY SUBSIDY	(5,551.49)		5,551.49
KRS FAMILY SUBSIDY	(1,148,140.45)		1,148,140.45
KRS INITIALS FAMILY SUBSIDY	(3,194.56)		3,194.56
KRS FAMILY SUBSIDY	(1,145,845.38)		1,145,845.38
KRS PREMIUM SUBSIDY	(2,822.95)		2,822.95
KRS PREMIUM SUBSIDY	(1,146,453.32)		1,146,453.32
KRS PREMIUM SUBSIDY	(4,336.94)		4,336.94
KRS PREMIUM SUBSIDY	(1,146,029.69)		1,146,029.69
KRS FINAL TOTAL AFTER REPAYMENT	0.01	0.00	(0.01)
TRANSFERS FROM PLAN YEARS			
BUDGETERY TRANSFER PY206	(52,000,000.00)		52,000,000.00
PLAN YEAR TRANSFER 2006	(26,171,597.12)		26,171,597.12
PLAN YEAR TRANSFER 2007		(15,698,731.74)	15,698,731.74
TOTAL NON SUBSIDY PY TRANSFERS	(78,171,597.12)	(15,698,731.74)	93,870,328.86
KTRS SUBSIDY			
KTRS JAN 08 FAMILY SUBSIDY	(658,356.10)		658,356.10
KTRS FEB 08 FAMILY SUBSIDY	(657,763.84)		657,763.84
KTRS MAR 08 FAMILY SUBSIDY	(651,640.10)		651,640.10
KTRS MAY 08 FAMILY SUBSIDY	(644,890.64)		644,890.64
KTRS APR 08 FAMILY SUBSIDY	(704,209.24)		704,209.24
KTRS JUNE 08FAMILY SUBSIDY	(632,039.18)		632,039.18
TOTAL KTRS SUBSIDY	(3,948,899.10)	0.00	3,948,899.10
TOTAL TRANSFERS BETWEEN PLAN YEARS	(\$82,120,496.21)	(\$15,698,731.74)	\$97,819,227.95

PLAN YEAR 2006														
2009	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <i>FROM</i> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS <i>TO</i> OTHER PLAN YEAR(S)	OTHER PAYMENTS/ ADJUSTMENTS	CASH TRANSACTIONS
2008 Balance Forward	1,102,199,258.24	0.00	13,213,543.20	22,564,128.65	0.00	(763,250,044.64)	(47,449,461.43)	0.00	0.00	(231,460,977.27)	(7,782,861.05)	(82,120,496.21)	(4,000,000.00)	\$1,913,089.49
January-09	0.00	0.00	1,229.50	0.00	0.00	(33,318.06)	(193.80)	0.00	0.00	0.00	53.21	0.00	0.00	(\$32,229.15)
February-09	0.00	0.00	2,031.35	0.00	0.00	282,701.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$284,733.08
March-09	0.00	0.00	1,095.53	0.00	0.00	60,104.48	1.84	0.00	0.00	374.69	0.00	0.00	0.00	\$61,576.54
April-09	0.00	0.00	868.59	0.00	0.00	(497,077.80)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(\$496,209.21)
May-09	0.00	0.00	621.62	0.00	0.00	39,736.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$40,358.40
June-09	0.00	0.00	7,147.71	0.00	0.00	6,552.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$13,700.26
July-09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
August-09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
September-09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
October-09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
November-09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
December-09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
Plan Year Transactions to Date	1,102,199,258.24	0.00	13,226,537.50	22,564,128.65	0.00	(763,391,344.96)	(47,449,653.39)	0.00	0.00	(231,460,602.58)	(7,782,807.84)	(82,120,496.21)	(4,000,000.00)	\$1,785,019.41

PLAN YEAR 2006														
2008	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <i>FROM</i> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS <i>TO</i> OTHER PLAN YEAR(S)	OTHER PAYMENTS/ ADJUSTMENTS	CASH TRANSACTIONS
2007 Balance Forward	1,102,198,560.68	0.00	11,988,284.19	22,564,128.65	0.00	(781,109,649.73)	(47,320,908.95)	0.00	0.00	(224,014,151.59)	(7,782,779.02)	0.00	(4,000,000.00)	\$72,523,484.23
January-08	0.00	0.00	332,620.33	0.00	0.00	(430,361.51)	0.00	0.00	0.00	144.64	0.00	(658,356.10)	0.00	(\$755,952.64)
February-08	0.00	0.00	396,862.96	0.00	0.00	(332,077.22)	0.00	0.00	0.00	509.07	0.00	(657,763.84)	0.00	(\$592,469.03)
March-08	250.00	0.00	248,839.16	0.00	0.00	17,387,941.45	0.00	0.00	0.00	(7,454,423.55)	0.00	(56,102,467.13)	0.00	(\$45,919,860.07)
April-08	(142.12)	0.00	93,838.04	0.00	0.00	638,090.74	(460.00)	0.00	0.00	44.25	(1.39)	(1,850,662.56)	0.00	(\$1,119,293.04)
May-08	0.00	0.00	59,770.67	0.00	0.00	59,299.89	18,124.96	0.00	0.00	4,615.51	(55.62)	3,952,389.72	0.00	\$4,094,145.13
June-08	0.00	0.00	70,788.90	0.00	0.00	573,581.72	6,781.93	0.00	0.00	589.71	(1.39)	(26,803,636.30)	0.00	(\$26,151,895.43)
July-08	609.20	0.00	493.17	0.00	0.00	(136,874.42)	0.00	0.00	0.00	23.02	0.00	0.00	0.00	(\$135,749.03)
August-08	(19.52)	0.00	4,698.23	0.00	0.00	144,188.51	0.00	0.00	0.00	122.66	0.00	0.00	0.00	\$148,989.88
September-08	0.00	0.00	5,207.99	0.00	0.00	23,017.40	(111.67)	0.00	0.00	41.72	(1.39)	0.00	0.00	\$28,154.05
October-08	0.00	0.00	3,010.40	0.00	0.00	49,296.56	(14.88)	0.00	0.00	782.00	(19.46)	0.00	0.00	\$53,054.62
November-08	0.00	0.00	5,721.95	0.00	0.00	(68,199.33)	(152,872.82)	0.00	0.00	725.29	(2.78)	0.00	0.00	(\$214,627.69)
December-08	0.00	0.00	3,407.21	0.00	0.00	(48,298.70)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(\$44,891.49)
Plan Year Transactions to Date	1,102,199,258.24	0.00	13,213,543.20	22,564,128.65	0.00	(763,250,044.64)	(47,449,461.43)	0.00	0.00	(231,460,977.27)	(7,782,861.05)	(82,120,496.21)	(4,000,000.00)	\$1,913,089.49

201 March 08 Plan year corrections of \$9,933,517.90 were made after Humana supplied plan year information on the claim recoveries.

301 March 08 Weekly pharmacy claims were improperly recorded as medical claims. The correction appears on the March 2008 summary and totals \$7,454,423.55.

500 March 08 transfers between plan years consist of \$52,000,000.00 used to reduce premium rates and \$4,102,467.13 in family subsidies.

500 May 08 included the KRS subsidy repayment of \$5,750,469.94.

500 June 08 transfers between plan years consist of \$26,171,597.12 and \$632,039.18 in family subsidies.

Kentucky Employees Health Plan – Status Report
Attachment B

PLAN YEAR 2006														
2007	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS FROM OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS TO OTHER PLAN YEAR(S)	OTHER PAYMENTS/ ADJUSTMENTS	CASH TRANSACTIONS
2006 Balance Forward	1,101,364,426.55	0.00	6,705,247.06	11,813,426.09	0.00	(696,060,326.39)	(51,029,179.63)	0.00	0.00	(218,657,413.99)	(7,555,888.27)	0.00	0.00	\$146,580,291.42
January-07	832,027.80	0.00	613,850.54	0.00	0.00	(31,844,847.77)	(262,090.41)	0.00	0.00	(4,582,841.35)	(238,921.38)	0.00	(4,000,000.00)	(\$39,482,822.57)
February-07	(2,966.85)	0.00	444,335.78	0.00	0.00	(22,159,667.31)	(71,857.17)	0.00	0.00	(38,556.48)	(412.11)	0.00	0.00	(\$21,829,124.14)
March-07	(11,583.76)	0.00	720,231.24	5,614,413.50	0.00	(15,627,638.69)	(53,058.39)	0.00	0.00	(3,699.56)	(305.61)	0.00	0.00	(\$9,361,641.27)
April-07	(1,353.82)	0.00	370,886.65	0.00	0.00	(4,699,274.79)	(39,438.15)	0.00	0.00	(691,896.38)	14,295.86	0.00	0.00	(\$5,046,780.63)
May-07	8,726.90	0.00	328,961.65	0.00	0.00	(2,847,412.23)	4,150,089.64	0.00	0.00	(33,784.24)	(796.09)	0.00	0.00	\$1,605,785.63
June-07	4,584.74	0.00	750,625.98	5,136,289.06	0.00	(2,250,182.11)	(9,060.50)	0.00	0.00	(1,695.23)	(205.53)	0.00	0.00	\$3,630,356.41
July-07	36.40	0.00	0.00	0.00	0.00	(1,284,653.93)	(6,314.34)	0.00	0.00	(1,452.45)	(135.84)	0.00	0.00	(\$1,292,520.16)
August-07	3,143.22	0.00	422,572.11	0.00	0.00	(1,126,858.57)	0.00	0.00	0.00	(1,082.55)	(267.55)	0.00	0.00	(\$702,493.34)
September-07	0.00	0.00	357,876.42	0.00	0.00	(1,453,366.04)	0.00	0.00	0.00	(898.44)	(62.50)	0.00	0.00	(\$1,096,450.56)
October-07	0.00	0.00	398,634.57	0.00	0.00	(779,179.98)	0.00	0.00	0.00	(549.97)	(45.00)	0.00	0.00	(\$381,140.38)
November-07	0.00	0.00	0.00	0.00	0.00	(691,012.71)	0.00	0.00	0.00	(270.95)	(32.50)	0.00	0.00	(\$691,316.16)
December-07	1,519.50	0.00	875,062.18	0.00	0.00	(285,229.21)	0.00	0.00	0.00	(10.00)	(2.50)	0.00	0.00	\$591,339.97
Plan Year Transactions to Date	1,102,198,560.68	0.00	11,988,284.19	22,564,128.65	0.00	(781,109,649.73)	(47,320,908.95)	0.00	0.00	(224,014,151.59)	(7,782,779.02)	0.00	(4,000,000.00)	\$72,523,484.23

101 Premiums received in 2007 include December lockbox, November / December Cobra payments. Negative amounts reflect refunds.

110 Interest is reported as the information is received from Finance Accounts and as it is received from Humana per the contract

120 Pharmacy rebates are not due under the terms of the contract until 150 days after the end of each quarter.

201 These are claims incurred in 2006, but paid in 2007.

202 Admin fees are on claims incurred in 2006.

301 These are claims incurred on 2006, but paid in 2007.

302 Admin fees are on claims incurred in 2006.

501 For fiscal year 2006, HB380 provided \$4 million from the Trust Fund to help offset the self-insurance administrative cost.

** Premiums forwarded include the escrow account to fund the outstanding claim checks through December 31, 2006. The Claims have been adjusted for the outstanding checks as of December 31, 2006.

Kentucky Employees Health Plan – Status Report
Attachment B

PLAN YEAR 2006														
2006	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <i>FROM</i> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS <i>TO</i> OTHER PLAN YEAR(S)	OTHER PAYMENTS/ ADJUSTMENTS	CASH TRANSACTIONS
December-05	12,109,520.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$12,109,520.87
January-06	58,717,052.66	0.00	0.00	0.00	0.00	(5,858,910.97)	0.00	0.00	0.00	(4,355,323.50)	0.00	0.00	0.00	\$48,502,818.19
February-06	95,279,715.21	0.00	0.00	0.00	0.00	(33,608,116.12)	0.00	0.00	0.00	(27,222,136.63)	0.00	0.00	0.00	\$34,449,462.46
March-06	96,203,652.90	0.00	479,416.24	0.00	0.00	(55,143,313.46)	(8,450,597.05)	0.00	0.00	(22,689,138.39)	0.00	0.00	0.00	\$10,400,020.24
April-06	95,713,661.72	0.00	363,022.39	0.00	0.00	(49,234,826.19)	(4,245,852.36)	0.00	0.00	(15,725,632.15)	(2,123,741.31)	0.00	0.00	\$24,746,632.10
May-06	96,477,472.44	0.00	433,688.68	0.00	0.00	(59,192,900.58)	(4,237,553.40)	0.00	0.00	(21,614,764.42)	(505,455.83)	0.00	0.00	\$11,360,486.89
June-06	75,715,144.70	0.00	1,309,327.87	0.00	0.00	(66,179,114.23)	(8,434,079.16)	0.00	0.00	(17,722,866.45)	(859,244.32)	0.00	0.00	(\$16,170,831.59)
July-06	106,607,010.35	0.00	0.00	0.00	0.00	(62,801,570.87)	(4,262,691.48)	0.00	0.00	(16,921,364.87)	(641,012.65)	0.00	0.00	\$21,980,370.48
August-06	87,156,882.23	0.00	377,971.98	0.00	0.00	(73,872,918.18)	(4,112,992.68)	0.00	0.00	(17,456,752.65)	(746,088.15)	0.00	0.00	(\$8,653,897.45)
September-06	84,428,262.67	0.00	1,577,522.63	5,799,613.36	0.00	(68,916,143.27)	(4,229,309.40)	0.00	0.00	(14,830,311.45)	(653,915.94)	0.00	0.00	\$3,175,718.60
October-06	90,247,993.08	0.00	646,707.29	0.00	0.00	(65,259,252.33)	(4,243,928.76)	0.00	0.00	(22,693,132.66)	(657,804.47)	0.00	0.00	(\$1,959,417.85)
November-06	88,348,883.51	0.00	720,536.99	0.00	0.00	(62,337,283.05)	(4,504,712.82)	0.00	0.00	(18,218,171.50)	(799,688.56)	0.00	0.00	\$3,209,564.57
December-06	85,532,174.21	0.00	797,052.99	6,013,812.73	0.00	(64,828,977.14)	(4,307,462.52)	0.00	0.00	(19,207,819.32)	(568,937.04)	0.00	0.00	\$3,429,843.91
Plan Year Transactions to Date	1,072,537,426.55	0.00	6,705,247.06	11,813,426.09	0.00	(667,233,326.39)	(51,029,179.63)	0.00	0.00	(218,657,413.99)	(7,555,888.27)	0.00	0.00	\$146,580,291.42
Plus: Claims Escrow	28,827,000.00					(28,827,000.00)								\$0.00
Total Adjusted Transactions to Date	\$1,101,364,426.55	\$0.00	\$6,705,247.06	\$11,813,426.09	\$0.00	(\$696,060,326.39)	(\$51,029,179.63)	\$0.00	\$0.00	(\$218,657,413.99)	(\$7,555,888.27)	\$0.00	\$0.00	\$146,580,291.42

** In 2006, the Commonwealth funded the payment of medical claims on an “as cleared” basis. Due to the “as cleared” banking arrangement Humana required the funding of an escrow account of \$28,827,000 to cover an estimated 8 days of medical claims. In 2007, the banking arrangements changed from an “as cleared” to an “as issued” basis for claim payments. This change is due to a recommendation made by our External Auditor. Because of the banking change, Humana will no longer require an escrow account in 2007. The escrow account funds were added into the 2006 premium balance. These funds were then used for 2006 outstanding claim checks.

Kentucky Employees Health Plan – Status Report
Attachment B

PLAN YEAR 2007														
2009	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <i>FROM</i> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS <i>TO</i> OTHER PLAN YEAR(S)	OTHER PAYMENTS & ADJUSTMENTS	CASH TRANSACTIONS
2008 Balance Forward	1,140,715,605.42	59,281,231.95	7,623,443.50	24,262,373.59	0.00	(842,933,324.89)	(56,892,071.80)	(2,933,620.26)	(47,399,523.14)	(256,254,598.42)	(8,866,331.64)	(15,698,731.74)	6,722,637.05	\$7,627,089.62
January-09	0.00	0.00	87,128.98	0.00	0.00	(250,923.45)	(714.15)	0.00	200.00	0.00	121.35	0.00	0.00	(\$164,187.27)
February-09	0.00	0.00	8,060.04	0.00	0.00	1,611,598.38	(1,041.09)	0.00	152,070.85	0.00	0.00	0.00	0.00	\$1,770,688.18
March-09	0.00	0.00	4,671.08	0.00	0.00	870,294.88	(98.28)	0.00	211.24	2,171.52	(7.50)	0.00	0.00	\$877,242.94
April-09	0.00	0.00	3,953.04	0.00	0.00	(253,110.42)	0.00	254.83	10,269.82	346.39	(4.17)	0.00	0.00	(\$238,290.51)
May-09	0.00	0.00	3,554.11	0.00	0.00	742,151.23	(442.52)	1,288.95	106,564.83	141.94	0.00	0.00	0.00	\$853,258.54
June-09	0.00	0.00	43,281.30	0.00	0.00	(578.91)	(1,285.97)	0.00	240.00	0.00	0.00	0.00	0.00	\$41,656.42
July-09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
August-09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
September-09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
October-09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
November-09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
December-08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
Plan Year Transactions to Date	1,140,715,605.42	59,281,231.95	7,774,092.05	24,262,373.59	0.00	(840,213,893.18)	(56,895,653.81)	(2,932,076.48)	(47,129,966.40)	(256,251,938.57)	(8,866,221.96)	(15,698,731.74)	6,722,637.05	\$10,767,457.92

PLAN YEAR 2007														
2008	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <i>FROM</i> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS <i>TO</i> OTHER PLAN YEAR(S)	OTHER PAYMENTS & ADJUSTMENTS	CASH TRANSACTIONS
2007 Balance Forward	1,140,145,513.81	58,856,749.55	6,193,830.77	12,067,730.07	0.00	(758,170,132.00)	(56,477,167.97)	(2,806,678.62)	(42,679,505.27)	(250,479,048.07)	(8,573,031.46)	0.00	9,130,694.38	\$107,208,955.19
January-08	7,282.49	419,732.00	485,700.30	0.00	0.00	(50,098,583.38)	0.00	(11,648.69)	(1,358,015.54)	(5,868,397.56)	(133,265.01)	0.00	(8,057.33)	(\$56,565,252.72)
February-08	78,188.93	(700.00)	280,051.57	0.00	0.00	(12,652,813.51)	(149,473.94)	(30,982.99)	(976,055.79)	(24,291.81)	(2,486.56)	0.00	0.00	(\$13,478,564.10)
March-08	(117,007.81)	3,650.00	297,242.43	5,958,195.90	0.00	(15,149,047.56)	(119,466.76)	(40,157.18)	(1,386,827.08)	(27,676.44)	(643.64)	0.00	0.00	(\$10,581,738.14)
April-08	327,063.33	400.40	155,664.53	0.00	0.00	(1,842,874.93)	(53,292.46)	(11,024.74)	(488,075.96)	(62.25)	(210.01)	0.00	(2,000,000.00)	(\$3,912,412.09)
May-08	(11,465.74)	0.00	56,142.90	0.00	0.00	(1,255,673.17)	(62,923.22)	(8,708.87)	(47,475.40)	16,421.38	(276.27)	0.00	(400,000.00)	(\$1,713,958.39)
June-08	284,415.97	1,312.50	52,551.25	6,236,447.62	0.00	(456,010.93)	(11,436.86)	(908.40)	(43,112.03)	(959.83)	(117.52)	(15,698,731.74)	0.00	(\$9,636,549.97)
July-08	1,973.19	87.50	1,325.69	0.00	0.00	(1,308,287.03)	0.00	0.00	1,859.23	(266.50)	(56.67)	0.00	0.00	(\$1,303,364.59)
August-08	(379.68)	87.50	24,229.02	0.00	0.00	(560,191.45)	0.00	(108.08)	3,689.36	(1,098.62)	10,863.60	0.00	0.00	(\$522,908.35)
September-08	20.93	(87.50)	23,642.40	0.00	0.00	(219,001.89)	(1,995.14)	(1,057.27)	(7,680.87)	170,899.41	(166,859.89)	0.00	0.00	(\$202,119.82)
October-08	0.00	0.00	13,294.42	0.00	0.00	189,810.10	(13,439.71)	(3,791.04)	(78,022.31)	20,638.29	(219.04)	0.00	0.00	\$128,270.71
November-08	0.00	0.00	24,810.18	0.00	0.00	(845,852.66)	(2,875.74)	0.00	(529.64)	(128.90)	(17.50)	0.00	0.00	(\$824,594.26)
December-08	0.00	0.00	14,958.04	0.00	0.00	(564,666.48)	0.00	(18,554.38)	(339,771.84)	(60,627.52)	(11.67)	0.00	0.00	(\$968,673.85)
Plan Year Transactions to Date	1,140,715,605.42	59,281,231.95	7,623,443.50	24,262,373.59	0.00	(842,933,324.89)	(56,892,071.80)	(2,933,620.26)	(47,399,523.14)	(256,254,598.42)	(8,866,331.64)	(15,698,731.74)	6,722,637.05	\$7,627,089.62

500 June 08 transfers between plan years consist of \$15,698,731.74 transferred to 2008.

Kentucky Employees Health Plan – Status Report
Attachment B

PLAN YEAR 2007														
2007	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS FROM OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS TO/FROM PLAN YEARS	OTHER PAYMENTS & ADJUSTMENTS	CASH TRANSACTIONS
December-06	145,538.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$145,538.53
January-07	95,628,504.31	890,337.50	0.00	0.00	0.00	(12,872,647.41)	(4,344,187.52)	(70,023.79)	(1,638,005.91)	(19,220,941.75)	(578,897.33)	0.00	10,806,011.40	\$68,600,149.50
February-07	94,760,208.66	7,028,187.50	285,218.40	0.00	0.00	(54,138,312.89)	(4,437,008.00)	(182,325.14)	(4,371,073.41)	(19,185,904.92)	(843,518.78)	0.00	100,010.73	\$19,015,482.15
March-07	92,635,535.95	4,994,500.00	374,953.09	0.00	0.00	(57,423,623.25)	(4,761,706.10)	(539,111.13)	(4,290,599.88)	(19,791,543.39)	(716,832.28)	0.00	59,956.22	\$10,541,529.23
April-07	95,132,009.43	2,953,650.00	489,438.28	0.00	0.00	(60,354,324.28)	(4,385,383.08)	(207,874.13)	(4,768,571.76)	(18,531,239.51)	(691,816.38)	0.00	0.00	\$9,635,888.57
May-07	95,697,253.52	9,051,033.88	673,715.75	0.00	0.00	(67,010,154.22)	(4,693,562.22)	(547,762.85)	(4,157,130.61)	(23,510,856.73)	(800,079.05)	0.00	0.00	\$4,702,457.47
June-07	95,998,911.56	4,913,354.62	1,118,787.04	0.00	0.00	(76,111,445.98)	(4,604,295.32)	(184,726.50)	(4,470,479.22)	(19,666,161.02)	(694,905.56)	0.00	157,230.00	(\$3,543,730.38)
July-07	94,065,136.94	4,820,107.23	0.00	0.00	0.00	(74,876,669.69)	(93,452.51)	(354,933.71)	(3,998,535.11)	(19,293,908.35)	(501,554.74)	0.00	0.00	(\$233,809.94)
August-07	92,804,598.20	892,664.70	535,832.71	6,127,725.00	0.00	(76,559,986.56)	(9,397,503.94)	(163,086.56)	(3,859,291.89)	(24,480,548.74)	(801,796.43)	0.00	0.00	(\$14,901,393.51)
September-07	94,858,022.07	8,625,244.17	613,971.58	0.00	0.00	(58,342,519.13)	(4,640,244.18)	(137,420.21)	(2,730,049.63)	(19,968,399.17)	(690,468.28)	0.00	0.00	\$17,588,137.22
October-07	136,543,983.44	4,920,047.56	956,738.96	0.00	0.00	(78,704,657.49)	(4,771,304.14)	(152,300.13)	(3,237,230.54)	(25,418,474.07)	(694,655.18)	0.00	(25,157.96)	\$29,416,990.45
November-07	57,524,524.06	875,086.46	0.00	0.00	0.00	(76,072,441.48)	(5,374,281.49)	(169,977.44)	(2,540,207.78)	(20,369,255.05)	(712,129.49)	0.00	7,486.03	(\$46,831,196.18)
December-07	94,351,287.14	8,892,535.93	1,145,174.97	5,940,005.07	0.00	(65,703,349.62)	(4,974,239.47)	(97,137.03)	(2,618,329.53)	(21,041,815.37)	(846,377.96)	0.00	(1,974,842.04)	\$13,072,912.09
Plan Year Transactions to Date	1,140,145,513.81	58,856,749.55	6,193,830.77	12,067,730.07	0.00	(758,170,132.00)	(56,477,167.97)	(2,806,678.62)	(42,679,505.27)	(250,479,048.07)	(8,573,031.46)	0.00	9,130,694.38	\$107,208,955.20

101 Received part of January 2007 premiums in December 2006.

102 HRA waiver contributions are due monthly. Untimely payments by some agencies account for monthly fluctuations.

110 Interest is reported as the information is received from Finance Accounts and as it is received from Humana per the contract.

120 Pharmacy rebates are not due under the terms of the contract until 150 days after the end of each quarter.

201 Medical claims are generally lower in the 1st quarter due to deductibles.

202 ASO fees fluctuate based on enrollment changes (new hires, terminations, disease management program enrollments, etc).

203 HRA funds used under the Select Plan.

204 HRA funds used under the Waiver program. Note \$175 each month is contributed by the agencies for employees that waive coverage. However, employees may use the yearly total (\$2,100.00) starting January 1.

301 Pharmacy Claims

302 Express Scripts administration fees are paid weekly. Fees vary depending on the number of weeks per month.

501 Other payments include 2005 Anthem reimbursements.

102 During April 07 a portion of KDE's HRA (\$2,049,512.50) was misclassified as a premium.

Kentucky Employees Health Plan – Status Report
Attachment B

PLAN YEAR 2008														
2009	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <i>FROM</i> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS <i>TO</i> OTHER PLAN YEAR(S)	OTHER PAYMENTS & ADJUSTMENTS	CASH TRANSACTIONS
2008 Balance Forward	1,229,877,980.55	55,853,875.83	3,303,990.27	13,737,665.63	97,819,227.95	(864,501,136.77)	(60,985,385.97)	(3,977,886.58)	(44,438,452.79)	(287,588,732.91)	(8,918,940.15)	0.00	(2,447,818.84)	\$127,734,386.22
January-09	31,731,638.32	(5,956.00)	52,421.76	0.00	0.00	(61,732,064.09)	(111,858.77)	(87,199.44)	(1,723,846.38)	(2,877,286.35)	(173,324.90)	0.00	0.00	(\$34,927,475.85)
February-09	83,289.80	(216,986.49)	100,232.73	0.00	0.00	(15,046,500.84)	(328,281.88)	(36,032.33)	(1,046,472.64)	(136,795.79)	(4,803.24)	0.00	(1,275,000.00)	(\$17,907,350.68)
March-09	(25,952.98)	0.00	37,890.10	7,055,831.33	0.00	(5,156,748.15)	(46,949.13)	(44,382.95)	(797,807.07)	5,978.11	(494.77)	0.00	0.00	\$1,027,364.49
April-09	(54,338.09)	801,866.41	29,916.65	0.00	0.00	(5,825,627.66)	0.00	(78,401.52)	(433,651.96)	(10,724.12)	(422.24)	0.00	(1,275,000.00)	(\$6,846,382.53)
May-09	(1,285.64)	(14,179.64)	24,869.17	0.00	0.00	(1,660,992.90)	(26,408.80)	(4,167.40)	129,916.70	(59,779.83)	(269.54)	0.00	0.00	(\$1,612,297.88)
June-09	(2,436.98)	(393,225.00)	272,251.30	7,295,841.15	0.00	(636,045.32)	(38,236.87)	10,837.06	(9,928.86)	(49,995.06)	3,417.71	0.00	(50,000,000.00)	(\$43,547,520.87)
July-09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
August-09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
September-09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
October-09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
November-09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
December-09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
Plan Year Transactions to Date	1,261,608,894.98	56,025,395.11	3,821,571.98	28,089,338.11	97,819,227.95	(954,559,115.73)	(61,537,121.42)	(4,217,233.16)	(48,320,243.00)	(290,717,335.95)	(9,094,837.13)	0.00	(54,997,818.84)	\$23,920,722.90

PLAN YEAR 2008														
2008	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <i>FROM</i> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS <i>TO</i> OTHER PLAN YEAR(S)	OTHER PAYMENTS & ADJUSTMENTS	CASH TRANSACTIONS
December-07	1,938,158.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$1,938,158.97
January-08	102,981,143.35	433,603.50	8,824.43	0.00	658,356.10	(25,805,110.62)	(4,842,532.38)	(213,106.55)	(3,074,686.99)	(20,404,177.68)	(569,416.92)	0.00	100,820.75	\$49,273,716.99
February-08	100,464,108.76	8,726,638.57	283,193.48	0.00	657,763.84	(65,547,690.39)	(4,892,978.86)	(301,274.73)	(3,819,381.00)	(21,910,466.69)	(885,439.23)	0.00	0.00	\$12,774,473.75
March-08	100,994,511.09	4,751,051.92	222,574.92	0.00	56,102,467.13	(63,303,985.21)	(4,885,611.55)	(712,551.36)	(3,791,359.08)	(21,863,200.61)	(732,679.53)	0.00	0.00	\$66,781,217.72
April-08	101,332,716.16	4,781,715.67	463,073.97	0.00	1,850,662.56	(73,971,630.76)	(5,201,553.06)	(361,519.58)	(4,919,746.70)	(26,637,509.83)	(710,480.72)	0.00	0.00	(\$3,374,272.29)
May-08	105,367,420.66	862,281.74	315,479.41	0.00	(3,952,389.72)	(75,836,235.05)	(5,213,601.85)	(439,077.46)	(4,053,707.15)	(20,803,317.81)	(817,622.83)	0.00	0.00	(\$4,570,770.06)
June-08	104,306,873.36	8,624,814.76	307,986.30	0.00	42,502,368.04	(73,042,375.89)	(4,892,557.54)	(529,936.19)	(4,293,308.91)	(21,928,865.19)	(710,367.63)	0.00	0.00	\$50,344,631.11
July-08	103,056,822.87	4,587,341.50	72,717.14	0.00	0.00	(78,866,018.11)	(5,286,315.21)	(338,888.30)	(4,368,878.33)	(26,346,647.76)	(551,076.67)	0.00	1,360.41	(\$8,039,582.46)
August-08	139,548,823.37	4,499,039.82	399,404.36	0.00	0.00	(90,733,996.65)	(4,987,877.31)	(239,199.08)	(3,626,671.10)	(21,863,426.56)	(940,514.01)	0.00	(1,275,000.00)	\$20,780,582.84
September-08	64,929,512.11	813,018.68	462,947.16	6,912,622.35	0.00	(80,328,448.72)	(5,160,604.69)	(215,549.67)	(3,319,622.76)	(28,153,329.94)	(696,594.97)	0.00	0.00	(\$44,756,050.45)
October-08	60,335,714.07	8,348,674.55	274,454.73	0.00	0.00	(80,020,099.61)	(5,290,409.74)	(192,110.10)	(3,007,610.81)	(23,270,114.85)	(706,914.01)	0.00	0.00	(\$43,528,415.77)
November-08	144,083,073.47	822,852.19	257,109.25	0.00	0.00	(71,721,346.46)	(5,240,246.62)	(219,870.06)	(3,141,778.38)	(24,573,391.85)	(866,337.83)	0.00	(1,275,000.00)	\$38,125,063.71
December-08	100,539,102.31	8,602,842.93	236,225.12	6,825,043.28	0.00	(85,324,199.30)	(5,091,097.16)	(214,803.50)	(3,021,701.58)	(29,834,284.14)	(731,495.80)	0.00	0.00	(\$8,014,367.84)
Plan Year Transactions to Date	1,229,877,980.55	55,853,875.83	3,303,990.27	13,737,665.63	97,819,227.95	(864,501,136.77)	(60,985,385.97)	(3,977,886.58)	(44,438,452.79)	(287,588,732.91)	(8,918,940.15)	0.00	(2,447,818.84)	\$127,734,386.22

Kentucky Employees Health Plan – Status Report
Attachment B

PLAN YEAR 2009														
2009	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <i>FROM</i> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS <i>TO</i> OTHER PLAN YEAR(S)	OTHER PAYMENTS & ADJUSTMENTS	CASH TRANSACTIONS
2008 Balance Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
January-09	5,524,837.48	804,529.84	0.00	0.00	0.00	(23,435,843.21)	(4,930,939.18)	(739,916.87)	(3,247,618.49)	(19,410,459.48)	(660,148.43)	0.00	0.00	(\$46,095,558.34)
February-09	116,054,907.31	4,557,333.81	(49,783.83)	0.00	0.00	(62,639,521.72)	(5,408,353.43)	(916,673.62)	(3,511,161.00)	(22,139,001.69)	(773,218.49)	0.00	0.00	\$25,174,527.34
March-09	118,034,176.38	8,311,362.50	(10,583.51)	0.00	0.00	(79,699,086.09)	(5,248,643.35)	(1,306,111.60)	(4,479,711.29)	(29,642,145.83)	(818,677.84)	0.00	0.00	\$5,140,579.37
April-09	113,488,406.75	12,424.58	(6,011.31)	0.00	0.00	(72,349,320.85)	(5,169,296.47)	(1,087,327.00)	(4,101,384.86)	(22,844,015.08)	(788,213.60)	0.00	0.00	\$7,155,262.16
May-09	115,735,916.14	8,282,061.77	2,316.03	0.00	0.00	(85,880,553.65)	(5,303,473.86)	(1,052,889.47)	(3,741,214.09)	(22,661,572.67)	(653,544.66)	0.00	0.00	\$4,727,045.54
June-09	125,207,437.95	4,905,574.70	(15,729.98)	0.00	0.00	(84,589,642.73)	(5,397,893.22)	(1,190,859.72)	(4,659,628.18)	(29,139,580.50)	(1,041,378.61)	0.00	0.00	\$4,078,299.71
July-09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
August-09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
September-09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
October-09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
November-09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
December-09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
Plan Year Transactions to Date	594,045,682.01	26,873,287.20	(79,792.60)	0.00	0.00	(408,593,968.25)	(31,458,599.51)	(6,293,778.28)	(23,740,717.91)	(145,836,775.25)	(4,735,181.63)	0.00	0.00	\$180,155.78

Kentucky Employees Health Plan – Status Report
Attachment B

2nd Quarter, 2009
Page B-11

Combined 2006, 2007, 2008, 2009 Plan Years														
2009	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <i>FROM</i> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS <i>TO</i> OTHER PLAN YEAR(S)	OTHER PAYMENTS & ADJUSTMENTS	CASH TRANSACTIONS
2008 Balance Forward	3,472,792,844.21	115,135,107.78	24,140,976.97	60,564,167.87	97,819,227.95	(2,470,684,506.30)	(165,326,919.20)	(6,911,506.84)	(91,837,975.93)	(775,304,308.60)	(25,568,132.84)	(97,819,227.95)	274,818.21	\$137,274,565.33
January-09	37,256,475.80	798,573.84	140,780.24	0.00	0.00	(85,452,148.81)	(5,043,705.90)	(827,116.31)	(4,971,264.87)	(22,287,745.83)	(833,298.77)	0.00	0.00	(\$81,219,450.61)
February-09	116,138,197.11	4,340,347.32	60,540.29	0.00	0.00	(75,791,722.45)	(5,737,676.40)	(952,705.95)	(4,405,562.79)	(22,275,797.48)	(778,021.73)	0.00	(1,275,000.00)	\$9,322,597.92
March-09	118,008,223.40	8,311,362.50	33,073.20	7,055,831.33	0.00	(83,925,434.88)	(5,295,688.92)	(1,350,494.55)	(5,277,307.12)	(29,633,621.51)	(819,180.11)	0.00	0.00	\$7,106,763.34
April-09	113,434,068.66	814,290.99	28,726.97	0.00	0.00	(78,925,136.73)	(5,169,296.47)	(1,165,473.69)	(4,524,767.00)	(22,854,392.81)	(788,640.01)	0.00	(1,275,000.00)	(\$425,620.09)
May-09	115,734,630.50	8,267,882.13	31,360.93	0.00	0.00	(86,759,658.54)	(5,330,325.18)	(1,055,767.92)	(3,504,732.56)	(22,721,210.56)	(653,814.20)	0.00	0.00	\$4,008,364.60
June-09	125,205,000.97	4,512,349.70	306,950.33	7,295,841.15	0.00	(85,219,714.41)	(5,437,416.06)	(1,180,022.66)	(4,669,317.04)	(29,189,575.56)	(1,037,960.90)	0.00	(50,000,000.00)	(\$39,413,864.48)
July-09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
August-09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
September-09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
October-09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
November-09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
December-09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
Trust Cash Transactions to Date	4,098,569,440.65	142,179,914.26	24,742,408.93	74,915,840.35	97,819,227.95	(2,966,758,322.12)	(197,341,028.13)	(13,443,087.92)	(119,190,927.31)	(924,266,652.35)	(30,479,048.56)	(97,819,227.95)	(52,275,181.79)	\$36,653,356.01
Adjustments	0.00													\$0.00
Total Adjusted Transactions to Date	\$4,098,569,440.65	\$142,179,914.26	\$24,742,408.93	\$74,915,840.35	\$97,819,227.95	(\$2,966,758,322.12)	(\$197,341,028.13)	(\$13,443,087.92)	(\$119,190,927.31)	(\$924,266,652.35)	(\$30,479,048.56)	(\$97,819,227.95)	(\$52,275,181.79)	\$36,653,356.01

** 101 JAN09 The drop in the fund balance is partially attributable to the change in the timing of payments.

Combined 2006, 2007, 2008, 2009 Plan Years														
2008	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <i>FROM</i> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS <i>TO</i> OTHER PLAN YEAR(S)	OTHER PAYMENTS & ADJUSTMENTS	CASH TRANSACTIONS
2007 Balance Forward	2,244,282,233.46	58,856,749.55	18,182,114.96	34,631,858.72	0.00	(1,539,279,781.73)	(103,798,076.92)	(2,806,678.62)	(42,679,505.27)	(474,493,199.66)	(16,355,810.48)	0.00	5,130,694.38	\$181,670,598.39
January-08	102,988,425.84	853,335.50	827,145.06	0.00	658,356.10	(76,334,055.51)	(4,842,532.38)	(224,755.24)	(4,432,702.53)	(26,272,430.60)	(702,681.93)	(658,356.10)	92,763.42	(\$8,047,488.37)
February-08	100,542,297.69	8,725,938.57	960,108.01	0.00	657,763.84	(78,532,581.12)	(5,042,452.80)	(332,257.72)	(4,795,436.79)	(21,934,249.43)	(887,925.79)	(657,763.84)	0.00	(\$1,296,559.38)
March-08	100,877,753.28	4,754,701.92	768,656.51	5,958,195.90	56,102,467.13	(61,065,091.32)	(5,005,078.31)	(752,708.54)	(5,178,186.16)	(29,345,300.60)	(733,323.17)	(56,102,467.13)	0.00	\$10,279,619.51
April-08	101,659,637.37	4,782,116.07	712,576.54	0.00	1,850,662.56	(75,176,414.95)	(5,255,305.52)	(372,544.32)	(5,407,822.66)	(26,637,527.83)	(710,692.12)	(1,850,662.56)	(2,000,000.00)	(\$8,405,977.42)
May-08	105,355,954.92	862,281.74	431,392.98	0.00	(3,952,389.72)	(77,032,608.33)	(5,258,400.11)	(447,786.33)	(4,101,182.55)	(20,782,280.92)	(817,954.72)	3,952,389.72	(400,000.00)	(\$2,190,583.32)
June-08	104,591,289.33	8,626,127.26	431,326.45	6,236,447.62	42,502,368.04	(72,924,805.10)	(4,897,212.47)	(530,844.59)	(4,336,420.94)	(21,929,235.31)	(710,486.54)	(42,502,368.04)	0.00	\$14,556,185.71
July-08	103,059,405.26	4,587,429.00	74,536.00	0.00	0.00	(80,311,179.56)	(5,286,315.21)	(338,888.30)	(4,367,019.10)	(26,346,891.24)	(551,133.34)	0.00	1,360.41	(\$9,478,696.08)
August-08	139,548,424.17	4,499,127.32	428,331.61	0.00	0.00	(91,149,999.59)	(4,987,877.31)	(239,307.16)	(3,622,981.74)	(21,864,402.52)	(929,650.41)	0.00	(1,275,000.00)	\$20,406,664.37
September-08	64,929,533.04	812,931.18	491,797.55	6,912,622.35	0.00	(80,524,433.21)	(5,162,711.50)	(216,606.94)	(3,327,303.63)	(27,982,388.81)	(863,456.25)	0.00	0.00	(\$44,930,016.22)
October-08	60,335,714.07	8,348,674.55	290,759.55	0.00	0.00	(79,780,992.95)	(5,303,864.33)	(195,901.14)	(3,085,633.12)	(23,248,694.56)	(707,152.51)	0.00	0.00	(\$43,347,090.44)
November-08	144,083,073.47	822,852.19	287,641.38	0.00	0.00	(72,635,398.45)	(5,395,995.18)	(219,870.06)	(3,142,308.02)	(24,572,795.46)	(866,358.11)	0.00	(1,275,000.00)	\$37,085,841.76
December-08	100,539,102.31	8,602,842.93	254,590.37	6,825,043.28	0.00	(85,937,164.48)	(5,091,097.16)	(233,357.88)	(3,361,473.42)	(29,894,911.66)	(731,507.47)	0.00	0.00	(\$9,027,933.18)
Trust Cash Transactions to Date	3,472,792,844.21	115,135,107.78	24,140,976.97	60,564,167.87	97,819,227.95	(2,470,684,506.30)	(165,326,919.20)	(6,911,506.84)	(91,837,975.93)	(775,304,308.60)	(25,568,132.84)	(97,819,227.95)	274,818.21	\$137,274,565.33
Adjustments	0.00													\$0.00
Total Adjusted Transactions to Date	\$3,472,792,844.21	\$115,135,107.78	\$24,140,976.97	\$60,564,167.87	\$97,819,227.95	(\$2,470,684,506.30)	(\$165,326,919.20)	(\$6,911,506.84)	(\$91,837,975.93)	(\$775,304,308.60)	(\$25,568,132.84)	(\$97,819,227.95)	\$274,818.21	\$137,274,565.33

101 PREMIUM	The drop in premium payments between August premiums of \$139M and September premiums of \$64M was caused by KDE paying 2 months of the Boards of Educations' premiums in August and none in September. The October payment of \$41,820,165.63 was received on
102 WAIVER CONTRIB	The September drop in the HRA Waiver contributions occurred because the September Board of Educations' payment of \$3,697,487.50 was not received until 10/02/2008.

Kentucky Employees Health Plan – Status Report
Attachment B

Combined 2006, 2007 Plan Years														
2007	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <i>FROM</i> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS <i>TO</i> OTHER PLAN YEAR(S)	OTHER PAYMENTS & ADJUSTMENTS	CASH TRANSACTIONS
2006 Balance Forward	1,101,509,965.08	0.00	6,705,247.06	11,813,426.09	0.00	(696,060,326.39)	(51,029,179.63)	0.00	0.00	(218,657,413.99)	(7,555,888.27)	0.00	0.00	\$146,725,829.95
January-07	96,460,532.11	890,337.50	613,850.54	0.00	0.00	(44,717,495.18)	(4,606,277.93)	(70,023.79)	(1,638,005.91)	(23,803,783.10)	(817,818.71)	0.00	6,806,011.40	\$29,117,326.93
February-07	94,757,241.81	7,028,187.50	729,554.18	0.00	0.00	(76,297,980.20)	(4,508,865.17)	(182,325.14)	(4,371,073.41)	(19,224,461.40)	(843,930.89)	0.00	100,010.73	(\$2,813,641.99)
March-07	92,623,952.19	4,994,500.00	1,095,184.33	5,614,413.50	0.00	(73,051,261.94)	(4,814,764.49)	(539,111.13)	(4,290,599.88)	(19,795,242.95)	(717,137.89)	0.00	59,956.22	\$1,179,887.96
April-07	95,130,655.61	2,953,650.00	860,324.93	0.00	0.00	(65,053,599.07)	(4,424,821.23)	(207,874.13)	(4,768,571.76)	(19,223,135.89)	(677,520.52)	0.00	0.00	\$4,589,107.94
May-07	95,705,980.42	9,051,033.88	1,002,677.40	0.00	0.00	(69,857,566.45)	(543,472.58)	(547,762.85)	(4,157,130.61)	(23,544,640.97)	(800,875.14)	0.00	0.00	\$6,308,243.10
June-07	96,003,496.30	4,913,354.62	1,869,413.02	5,136,289.06	0.00	(78,361,628.09)	(4,613,355.82)	(184,726.50)	(4,470,479.22)	(19,667,856.25)	(695,111.09)	0.00	157,230.00	\$86,626.03
July-07	94,065,173.34	4,820,107.23	0.00	0.00	0.00	(76,161,323.62)	(99,766.85)	(354,933.71)	(3,998,535.11)	(19,295,360.80)	(501,690.58)	0.00	0.00	(\$1,526,330.10)
August-07	92,807,741.42	892,664.70	958,404.82	6,127,725.00	0.00	(77,686,845.13)	(9,397,503.94)	(163,086.56)	(3,859,291.89)	(24,481,631.29)	(802,063.98)	0.00	0.00	(\$15,603,886.85)
September-07	94,858,022.07	8,625,244.17	971,848.00	0.00	0.00	(59,795,885.17)	(4,640,244.18)	(137,420.21)	(2,730,049.63)	(19,969,297.61)	(690,530.78)	0.00	0.00	\$16,491,686.66
October-07	136,543,983.44	4,920,047.56	1,355,373.53	0.00	0.00	(79,483,837.47)	(4,771,304.14)	(152,300.13)	(3,237,230.54)	(25,419,024.04)	(694,700.18)	0.00	(25,157.96)	\$29,035,850.07
November-07	57,524,524.06	875,086.46	0.00	0.00	0.00	(76,763,454.19)	(5,374,281.49)	(169,977.44)	(2,540,207.78)	(20,369,526.00)	(712,161.99)	0.00	7,486.03	(\$47,522,512.34)
December-07	96,290,965.61	8,892,535.93	2,020,237.15	5,940,005.07	0.00	(65,988,578.83)	(4,974,239.47)	(97,137.03)	(2,618,329.53)	(21,041,825.37)	(846,380.46)	0.00	(1,974,842.04)	\$15,602,411.03
Trust Cash Transactions to Date	2,244,282,233.46	58,856,749.55	18,182,114.96	34,631,858.72	0.00	(1,539,279,781.73)	(103,798,076.92)	(2,806,678.62)	(42,679,505.27)	(474,493,199.66)	(16,355,810.48)	0.00	5,130,694.38	\$181,670,598.39
Adjustments	0.00													\$0.00
Total Adjusted Transactions to Date	\$2,244,282,233.46	\$58,856,749.55	\$18,182,114.96	\$34,631,858.72	\$0.00	(\$1,539,279,781.73)	(\$103,798,076.92)	(\$2,806,678.62)	(\$42,679,505.27)	(\$474,493,199.66)	(\$16,355,810.48)	\$0.00	\$5,130,694.38	\$181,670,598.39

*** There was reduced cash activity for August due to the following:
1) Humana invoiced both the July and August ASO fees in August due to delays in billing related to the change in ASO fees on July 01,2007.
2) KDE delayed payment of their August HRA contributions until September
3) There was an increase in claim expense in August (ESI bills weekly, there were 5 weekly invoices in August campared to 4 invoices in a typical month).

** September's cash activity is high due to:
1) KDE sending two months of HRA contributions (August and September)
2) Lower claim expense (received claim recovery from Humana for Feb. - Jun. 07).

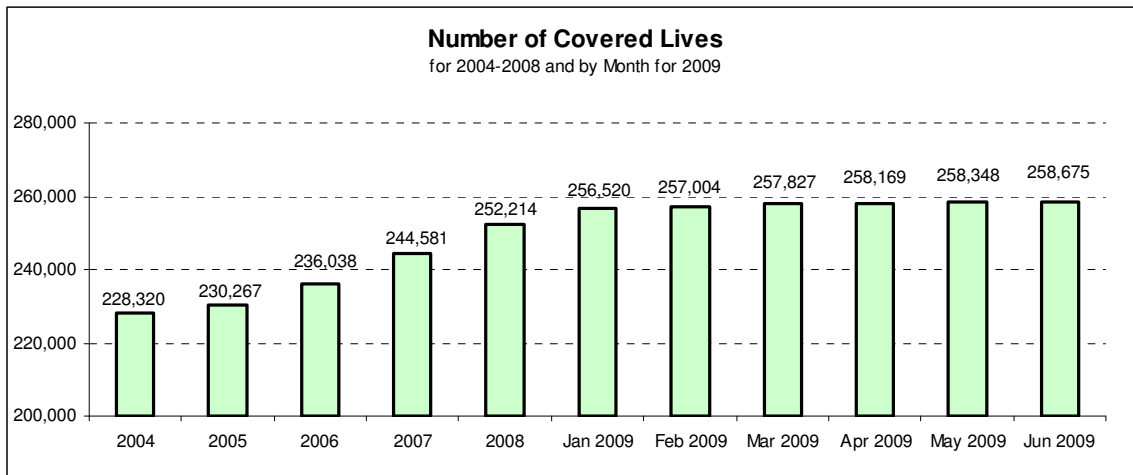
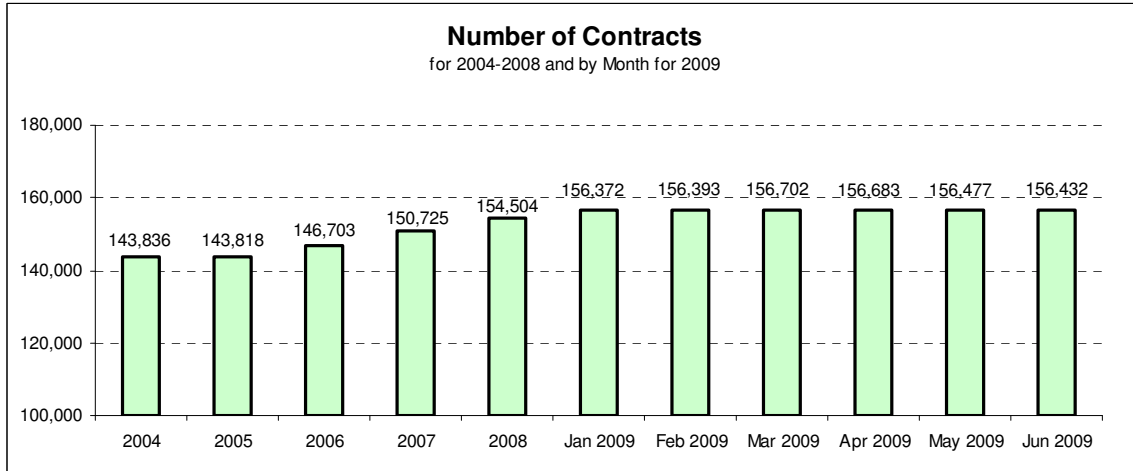
Kentucky Employees Health Plan – Status Report
Attachment B

2006 Plan Year

2006	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <i>FROM</i> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS <i>TO</i> OTHER PLAN YEAR(S)	OTHER PAYMENTS & ADJUSTMENTS	CASH TRANSACTIONS
December-05	12,109,520.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$12,109,520.87
January-06	58,717,052.66	0.00	0.00	0.00	0.00	(5,858,910.97)	0.00	0.00	0.00	(4,355,323.50)	0.00	0.00	0.00	\$48,502,818.19
February-06	95,279,715.21	0.00	0.00	0.00	0.00	(33,608,116.12)	0.00	0.00	0.00	(27,222,136.63)	0.00	0.00	0.00	\$34,449,462.46
March-06	96,203,652.90	0.00	479,416.24	0.00	0.00	(55,143,313.46)	(8,450,597.05)	0.00	0.00	(22,689,138.39)	0.00	0.00	0.00	\$10,400,020.24
April-06	95,713,661.72	0.00	363,022.39	0.00	0.00	(49,234,826.19)	(4,245,852.36)	0.00	0.00	(15,725,632.15)	(2,123,741.31)	0.00	0.00	\$24,746,632.10
May-06	96,477,472.44	0.00	433,688.68	0.00	0.00	(59,192,900.58)	(4,237,553.40)	0.00	0.00	(21,614,764.42)	(505,455.83)	0.00	0.00	\$11,360,486.89
June-06	75,715,144.70	0.00	1,309,327.87	0.00	0.00	(66,179,114.23)	(8,434,079.16)	0.00	0.00	(17,722,866.45)	(859,244.32)	0.00	0.00	(\$16,170,831.59)
July-06	106,607,010.35	0.00	0.00	0.00	0.00	(62,801,570.87)	(4,262,691.48)	0.00	0.00	(16,921,364.87)	(641,012.65)	0.00	0.00	\$21,980,370.48
August-06	87,156,882.23	0.00	377,971.98	0.00	0.00	(73,872,918.18)	(4,112,992.68)	0.00	0.00	(17,456,752.65)	(746,088.15)	0.00	0.00	(\$8,653,897.45)
September-06	84,428,262.67	0.00	1,577,522.63	5,799,613.36	0.00	(68,916,143.27)	(4,229,309.40)	0.00	0.00	(14,830,311.45)	(653,915.94)	0.00	0.00	\$3,175,718.60
October-06	90,247,993.08	0.00	646,707.29	0.00	0.00	(65,259,252.33)	(4,243,928.76)	0.00	0.00	(22,693,132.66)	(657,804.47)	0.00	0.00	(\$1,959,417.85)
November-06	88,348,883.51	0.00	720,536.99	0.00	0.00	(62,337,283.05)	(4,504,712.82)	0.00	0.00	(18,218,171.50)	(799,688.56)	0.00	0.00	\$3,209,564.57
December-06	85,532,174.21	0.00	797,052.99	6,013,812.73	0.00	(64,828,977.14)	(4,307,462.52)	0.00	0.00	(19,207,819.32)	(568,937.04)	0.00	0.00	\$3,429,843.91
Plan Year Transactions to Date	1,072,537,426.55	0.00	6,705,247.06	11,813,426.09	0.00	(667,233,326.39)	(51,029,179.63)	0.00	0.00	(218,657,413.99)	(7,555,888.27)	0.00	0.00	\$146,580,291.42
Plus: Claims Escrow	28,827,000.00					(28,827,000.00)								\$0.00
Total Adjusted Transactions to Date	\$1,101,364,426.55	\$0.00	\$6,705,247.06	\$11,813,426.09	\$0.00	(\$696,060,326.39)	(\$51,029,179.63)	\$0.00	\$0.00	(\$218,657,413.99)	(\$7,555,888.27)	\$0.00	\$0.00	\$146,580,291.42

** In 2006, the Commonwealth funded the payment of medical claims on an “as cleared” basis. Due to the “as cleared” banking arrangement Humana required the funding of an escrow account of \$28,827,000 to cover an estimated 8 days of medical claims. In 2007, the banking arrangements changed from an “as cleared” to an “as issued” basis for claim payments. This change is due to a recommendation made by our External Auditor. Because of the banking change, Humana will not longer require an escrow account in 2007. The escrow account funds were added into the 2006 premium balance. These funds were then used for 2006 outstanding claim checks.

Plan Year Balances as of June 30, 2009														
Plan Year	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <i>FROM</i> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS <i>TO</i> OTHER PLAN YEAR(S)	OTHER PAYMENTS & ADJUSTMENTS	CASH TRANSACTIONS
2006	1,102,199,258.24	0.00	13,226,537.50	22,564,128.65	0.00	(763,391,344.96)	(47,449,653.39)	0.00	0.00	(231,460,602.58)	(7,782,807.84)	(82,120,496.21)	(4,000,000.00)	1,785,019.41
2007	1,140,715,605.42	59,281,231.95	7,774,092.05	24,262,373.59	0.00	(840,213,893.18)	(56,895,653.81)	(2,932,076.48)	(47,129,966.40)	(256,251,938.57)	(8,866,221.96)	(15,698,731.74)	6,722,637.05	10,767,457.92
2008	1,261,608,894.98	56,025,395.11	3,821,571.98	28,089,338.11	97,819,227.95	(954,559,115.73)	(61,537,121.42)	(4,217,233.16)	(48,320,243.00)	(290,717,335.95)	(9,094,837.13)	0.00	(54,997,818.84)	23,920,722.90
2009	594,045,682.01	26,873,287.20	(79,792.60)	0.00	0.00	(408,593,968.25)	(31,458,599.51)	(6,293,778.28)	(23,740,717.91)	(145,836,775.25)	(4,735,181.63)	0.00	0.00	180,155.78
Ending Balance	4,098,569,440.65	142,179,914.26	24,742,408.93	74,915,840.35	97,819,227.95	(2,966,758,322.12)	(197,341,028.13)	(13,443,087.92)	(119,190,927.31)	(924,266,652.35)	(30,479,048.56)	(97,819,227.95)	(52,275,181.79)	36,653,356.01



Commonwealth of Kentucky
Kentucky Employee's Health Plan
Estimated Incurred But Not Reported Claims Liabilities as of June 30, 2009

The Commonwealth of Kentucky implemented a self-insured financial arrangement as of January 1, 2006 for the Kentucky Employee's Health Plan (KEHP). The purpose of this report is to provide the June 30, 2009, actuarial estimate of the KEHP medical and prescription drug incurred but not yet reported (IBNR) claims liabilities associated with the self-insured financial arrangement. Following the IBNR estimate there are several appendices providing related information:

- Appendix A: Medical and Drug Benefit Claims IBNR Completion Factors
- Appendix B: Maximum Choice Plan HRA Unused Balances at June 30, 2009
- Appendix C: Stand-Alone HRA Unused Balances at June 30, 2009
- Appendix D: July - December 2009 Premium Deficiency Liability Estimate
- Appendix E: Actuarial Qualifications for Signing Actuarial Specialist

Data Reviewed

We were provided with monthly claims data reported by month of incurral versus month paid, for the period January 2006 through July 2009 by the client and/or their claims administrator (Humana). Humana has confirmed that the claims data provided are net of any claims reversals that have occurred; as such, the claims IBNR estimates contained in this report are also net of expected claims reversals.¹ The claims IBNR estimates contained in this report do not include any offsets related to premiums billed but not yet paid to the KEHP; it is assumed that these premiums "due" amounts are treated elsewhere, and are outside the scope of this actuarial valuation.

Furthermore, our estimate of the IBNR as of June 30, 2009, is based on the claims data available from the Thomson Reuters MedStat claims system as they were submitted to them by Humana and ESI. Our understanding of the claims data provided to them from Humana and ESI is that the data reflect claims that have been incurred, submitted, and processed by Humana and ESI. In our vernacular, "processed" is treated the same as "paid" by Humana and ESI; claims that have been processed and paid by Humana and ESI but not yet presented to KEHP for payment are excluded from the data and our estimate, but would be readily available since these represent amounts invoiced to KEHP, and are not actuarial estimates (furthermore, we would have no way of estimating these amounts as we do not have access to this information).

Therefore, our IBNR estimate reflects claims not yet processed by Humana, which includes claims incurred but not yet submitted or processed, and claims incurred and submitted but not yet processed. We have no ability based on the claims data provided to split our estimate of the IBNR into these two sub-components:

- Claims incurred but not yet submitted (IBNS)

¹ Note that, based on the manner in which the claims data are provided, it is not possible to provide any analyses separately for claims reversals. Claims reversal data is aggregated with other claims data before being provided to PwC.

Commonwealth of Kentucky
Kentucky Employee's Health Plan
Estimated Incurred But Not Reported Claims Liabilities as of June 30, 2009

- Claims submitted but not yet processed (SBNP)

Note: IBNS claims + SBNP claims = IBNR claims.

And, just to confirm, our IBNR estimates exclude claims processed by Humana but not yet paid by KEHP. Prior year estimates similarly excluded these amounts. Note that this actuarial approach is typical for all our clients, and that our IBNR estimates for clients do not include amounts paid by the carrier but not yet reimbursed by the clients to the carrier.

The data provided have not been audited for accuracy, and have been used on an “as is” basis. Furthermore, our understanding is that the information provided encompasses all the self-insured health plans provided by the client.

Statement of Actuarial Opinion

Based on a review of the claims data for the period January 2006 through July 2009 with respect to analyses on claims incurred date data versus claims paid date data, we have estimated the Commonwealth of Kentucky's KEHP incurred but not reported (IBNR) claims liabilities as of June 30, 2009, as follows:

Best Estimate IBNR	Medical	Pharmacy	Total
IBNR Claims as of June 30, 2009 ²	\$27,632,000	\$94,000	\$27,726,000
Known IBNR Runout In July 2009 ³	\$54,012,000	\$1,631,000	\$55,643,000
Total IBNR Claims as of June 30, 2009	\$81,644,000	\$1,725,000	\$83,369,000
Margin for IBNR Claims Administration	\$4,031,000	\$85,000	\$4,116,000
Total IBNR as of June 30, 2009	\$85,675,000	\$1,810,000	\$87,485,000

The above IBNR estimates already includes the IBNR associated with the claims paid under the health reimbursement arrangement (HRA) plan design component of the Maximum Choice Plan; while Appendix B provides a separate analysis of this component of the overall KEHP IBNR, it should not be treated as an addition to the IBNR noted above, rather a subset of the IBNR noted above. In addition, the above IBNR estimates include (i.e., are net of) any claims reversals that would be expected.⁴

² Reflects actuarially estimated IBNR for claims incurred on or before June 30, 2009, that have not yet been paid as of July 31, 2009.

³ Reflects known IBNR claims runout as reported by Humana for claims incurred on or before June 30, 2009, that were actually paid in July 2009.

⁴ The IBNR estimates provided here as of June 30, 2009, do not include recognition of the prescription drug rebates that are due to KEHP that have been incurred prior to June 30, 2009, but have not yet been paid to the KEHP. These prescription drug rebates yet to be paid to the KEHP are estimated to be **\$12,563,000** for prescription drugs provided through June 30, 2009.

Commonwealth of Kentucky
Kentucky Employee's Health Plan
Estimated Incurred But Not Reported Claims Liabilities as of June 30, 2009

The above IBNR estimate does not include any IBNR amounts associated with the Stand-Alone HRA benefit (treated separately in Appendix C).

It should be recognized that because future events frequently do not occur exactly as expected, there are usually differences between estimated and actual results. Accordingly, there can be no assurance that actual experience will match our estimates.

To that end, we have provided an actuarial range around the above best estimate to account for reasonable claims volatility related to the claims not yet reported by June 30, 2009:

Range Around Best Estimate IBNR	Medical	Pharmacy	Total
Total IBNR (Lower End of Range)	\$80,262,000	\$1,720,000	\$81,982,000
Total IBNR (Upper End of Range)	\$89,800,000	\$1,897,000	\$91,705,000

Note that the above IBNR claims liabilities estimates represent PwC's best estimates of the actuarially expected claims incurred on or before June 30, 2009, that had not been reported and paid on or before June 30, 2009. These estimates do not include any margins applied by the Commonwealth to account for other liabilities or contingencies, but do include sufficient amounts to account for assumed terminal claims administration.

IBNR Methodology

The approach that has been used in the estimate of the IBNR is the Lag Factor approach. The IBNR estimate here has been based on historic patterns of claim incurred date to claim paid date lag periods for the client. These lag periods have been used to determine "completion factors" that estimate, for any given historical claims experience month, the portion of claims incurred that have been already paid. These completion factors are then used to estimate the portion of claims for each historical experience month that have been incurred but not yet paid (the IBNR for each month). The IBNR estimates provided in this memo reflect the total of each of these monthly IBNR estimates. The high and low range around this best estimate reflect a -5%/+10% margin; the low end of this margin has been applied only to the estimated component of the IBNR, not any known claims runout that have been reported as part of the IBNR in order to assure that the minimum IBNR estimate at least covers actual claims payments subsequent to the valuation date.

The claims administration margin shown for the IBNR claims estimate is based on an assumed 4.94% admin margin. This claims administration margin reflects the contractual claims admin fee margin (expressed on a percentage basis) in place for the KEHP plans as of June 30, 2009.

The Appendix to this report provides the medical and prescription drug completion factors derived from the claims lag data for this IBNR estimate.

Commonwealth of Kentucky
Kentucky Employee's Health Plan
Estimated Incurred But Not Reported Claims Liabilities as of June 30, 2009

Actuarial Standards Board & Actuarial Standards of Practice

The development of the above IBNR claims liabilities has been made in accordance with generally accepted actuarial methods, as well as the tenets set forth by the Actuarial Standards Board. Actuarial Standards of Practice with respect to (but not limited to) the following have been the basis in this development:

- Actuarial Standard of Practice No. 5: Incurred Health Claims Liabilities
- Actuarial Standard of Practice No. 21: Responding to or Assisting Auditors or Examiners in Connection with Financial Statements (All Practice Areas)
- Actuarial Standard of Practice No. 23: Data Quality

Respectfully Submitted,



Daniel R. Plante, A.S.A., M.A.A.A., F.C.A.
Director and Actuary

This document was not intended or written to be used, and it cannot be used, for the purpose of avoiding U.S. federal, state, or local tax penalties.

Commonwealth of Kentucky
Kentucky Employee's Health Plan
Estimated Incurred But Not Reported Claims Liabilities as of June 30, 2009

Appendix A: Medical and Drug Benefit Claims IBNR Completion Factors

Month	All KEHP Medical/Drug Plans											
	Incurred and Paid Claims			Completion Factors		IBNR Claims			Total Claims			
	Medical	Drug	Total	Medical	Drug	Medical	Drug	Total	Medical	Drug	Total	
Jan-2006	\$56,522,145	\$19,185,532	\$75,707,677	1.00000	1.00000	\$0	\$0	\$0	\$56,522,145	\$19,185,532	\$75,707,677	
Feb-2006	\$55,020,362	\$17,662,684	\$72,683,046	1.00000	1.00000	\$0	\$0	\$0	\$55,020,362	\$17,662,684	\$72,683,046	
Mar-2006	\$64,228,479	\$20,276,360	\$84,504,840	1.00000	1.00000	\$0	\$0	\$0	\$64,228,479	\$20,276,360	\$84,504,840	
Apr-2006	\$55,608,137	\$18,336,921	\$73,945,058	1.00000	1.00000	\$0	\$0	\$0	\$55,608,137	\$18,336,921	\$73,945,058	
May-2006	\$64,067,653	\$20,229,906	\$84,297,559	1.00000	1.00000	\$0	\$0	\$0	\$64,067,653	\$20,229,906	\$84,297,559	
Jun-2006	\$65,159,762	\$19,411,427	\$84,571,189	0.99992	1.00000	\$5,335	\$0	\$5,335	\$65,165,097	\$19,411,427	\$84,576,524	
Jul-2006	\$61,945,772	\$18,864,358	\$80,810,130	0.99991	1.00000	\$5,327	\$0	\$5,327	\$61,951,099	\$18,864,358	\$80,815,457	
Aug-2006	\$65,748,911	\$20,228,162	\$85,977,073	0.99990	1.00000	\$6,410	\$0	\$6,410	\$65,755,321	\$20,228,162	\$85,983,483	
Sep-2006	\$59,070,691	\$19,371,012	\$78,441,703	0.99991	1.00000	\$5,104	\$0	\$5,104	\$59,075,795	\$19,371,012	\$78,446,807	
Oct-2006	\$64,960,224	\$20,549,947	\$85,510,171	0.99991	1.00000	\$5,879	\$0	\$5,879	\$64,966,103	\$20,549,947	\$85,516,050	
Nov-2006	\$66,241,041	\$20,763,775	\$87,004,816	0.99992	1.00000	\$5,212	\$0	\$5,212	\$66,246,253	\$20,763,775	\$87,010,027	
Dec-2006	\$65,804,595	\$21,270,966	\$87,075,561	0.99992	1.00000	\$4,950	\$0	\$4,950	\$65,809,545	\$21,270,966	\$87,080,511	
Jan-2007	\$67,425,960	\$21,653,866	\$89,079,826	0.99994	1.00000	\$3,815	\$0	\$3,815	\$67,429,775	\$21,653,866	\$89,083,641	
Feb-2007	\$60,996,244	\$19,711,578	\$80,707,822	0.99995	1.00000	\$3,292	\$0	\$3,292	\$60,999,536	\$19,711,578	\$80,711,114	
Mar-2007	\$73,896,110	\$22,530,342	\$96,426,452	0.99987	1.00000	\$9,371	\$0	\$9,371	\$73,905,481	\$22,530,342	\$96,435,823	
Apr-2007	\$65,165,808	\$20,919,344	\$86,085,153	0.99987	1.00000	\$8,783	\$0	\$8,783	\$65,174,591	\$20,919,344	\$86,093,935	
May-2007	\$70,121,268	\$21,922,566	\$92,043,834	0.99983	1.00001	\$12,219	(\$162)	\$12,057	\$70,133,486	\$21,922,404	\$92,055,890	
Jun-2007	\$73,287,724	\$21,386,659	\$94,674,383	0.99978	1.00001	\$16,290	(\$196)	\$16,093	\$73,304,014	\$21,386,463	\$94,690,476	
Jul-2007	\$75,506,936	\$21,708,812	\$97,215,749	0.99965	1.00001	\$26,254	(\$306)	\$25,948	\$75,533,190	\$21,708,506	\$97,241,697	
Aug-2007	\$74,834,705	\$22,363,406	\$97,198,111	0.99960	1.00002	\$30,268	(\$422)	\$29,845	\$74,864,973	\$22,362,983	\$97,227,956	
Sep-2007	\$65,339,176	\$21,168,418	\$86,507,594	0.99956	1.00002	\$28,652	(\$441)	\$28,211	\$65,367,828	\$21,167,977	\$86,535,805	
Oct-2007	\$79,442,999	\$23,548,267	\$102,991,265	0.99956	1.00002	\$35,359	(\$563)	\$34,796	\$79,478,358	\$23,547,704	\$103,026,062	
Nov-2007	\$73,910,751	\$22,940,034	\$96,850,785	0.99943	1.00003	\$42,231	(\$605)	\$41,626	\$73,952,982	\$22,939,430	\$96,892,412	
Dec-2007	\$71,435,897	\$23,421,506	\$94,857,403	0.99942	1.00004	\$41,338	(\$992)	\$40,346	\$71,477,235	\$23,420,514	\$94,897,749	
Jan-2008	\$76,102,032	\$24,066,027	\$100,168,060	0.99944	1.00005	\$42,824	(\$1,312)	\$41,512	\$76,144,857	\$24,064,715	\$100,209,572	
Feb-2008	\$70,679,646	\$23,564,202	\$94,243,848	0.99955	1.00007	\$31,486	(\$1,732)	\$29,755	\$70,711,132	\$23,562,471	\$94,273,603	
Mar-2008	\$73,062,548	\$24,299,560	\$97,362,108	0.99955	1.00008	\$33,096	(\$1,920)	\$31,175	\$73,095,644	\$24,297,640	\$97,393,283	
Apr-2008	\$77,574,736	\$23,473,110	\$101,047,847	0.99953	1.00009	\$36,708	(\$1,996)	\$34,712	\$77,611,444	\$23,471,114	\$101,082,558	
May-2008	\$76,958,293	\$23,834,658	\$100,792,950	0.99934	1.00009	\$51,009	(\$2,045)	\$48,964	\$77,009,302	\$23,832,613	\$100,841,915	
Jun-2008	\$80,756,901	\$23,456,404	\$104,213,306	0.99930	1.00010	\$56,622	(\$2,326)	\$54,297	\$80,813,523	\$23,454,079	\$104,267,602	
Jul-2008	\$85,188,319	\$24,435,907	\$109,624,226	0.99922	1.00010	\$66,359	(\$2,457)	\$63,902	\$85,254,678	\$24,433,450	\$109,688,127	
Aug-2008	\$77,413,700	\$24,322,730	\$101,736,430	0.99887	1.00007	\$87,505	(\$1,761)	\$85,744	\$77,501,205	\$24,320,969	\$101,822,174	
Sep-2008	\$77,091,696	\$24,947,310	\$102,039,007	0.99835	1.00004	\$127,138	(\$1,107)	\$126,031	\$77,218,834	\$24,946,203	\$102,165,037	
Oct-2008	\$87,856,142	\$26,930,452	\$114,786,594	0.99775	1.00000	\$198,436	(\$21)	\$198,415	\$88,054,577	\$26,930,431	\$114,985,008	
Nov-2008	\$78,584,038	\$25,238,803	\$103,822,840	0.99698	0.99998	\$238,285	\$610	\$238,895	\$78,822,322	\$25,239,413	\$104,061,735	
Dec-2008	\$86,742,044	\$28,650,741	\$115,392,785	0.99421	0.99993	\$505,035	\$2,035	\$507,070	\$87,247,079	\$28,652,776	\$115,899,855	
Jan-2009	\$74,421,540	\$23,910,523	\$98,332,063	0.99137	0.99982	\$648,163	\$4,250	\$652,413	\$75,069,703	\$23,914,773	\$98,984,476	
Feb-2009	\$73,876,613	\$23,544,884	\$97,421,497	0.98734	0.99970	\$947,283	\$7,073	\$954,356	\$74,823,896	\$23,551,957	\$98,375,853	
Mar-2009	\$83,542,050	\$26,848,412	\$110,390,462	0.97999	0.99962	\$1,705,819	\$10,279	\$1,716,099	\$85,247,869	\$26,858,691	\$112,106,561	
Apr-2009	\$80,687,972	\$25,289,660	\$105,977,632	0.96497	0.99960	\$2,929,399	\$10,128	\$2,939,528	\$83,617,371	\$25,299,788	\$108,917,160	
May-2009	\$73,384,721	\$25,186,142	\$98,570,863	0.93302	0.99951	\$5,268,435	\$12,410	\$5,280,845	\$78,653,156	\$25,198,552	\$103,851,709	
Jun-2009	\$80,886,703	\$25,885,227	\$106,771,930	0.84922	0.99742	\$14,362,029	\$67,036	\$14,429,064	\$95,248,731	\$25,952,263	\$121,200,994	
Sub-Total	\$3,010,551,043	\$947,310,602	\$3,957,861,645			\$27,631,719	\$93,457	\$27,725,176	\$3,038,182,762	\$947,404,059	\$3,985,586,821	
Known July 2009 Runout						\$54,011,894	\$1,631,307	\$55,643,200				
Total						\$81,643,613	\$1,724,764	\$83,368,376	\$3,092,194,656	\$949,035,366	\$4,041,230,022	

Note: The above completion factor table relates only to claims, and does not include any margin for IBNR claims administration. Furthermore, the above completion factors include the IBNR associated with the Maximum Choice HRA plan component. The above completion table factors do not include any IBNR associated with the Stand-Alone HRA benefit (treated separately in Appendix C). These completion factors are reflective of claims data through July 2009 (i.e., one month of claims runout), and are not appropriate for comparison against data snapshots with more or less months of claims runout, nor are these completion factors applicable to any other claims situation.

Commonwealth of Kentucky
Kentucky Employee's Health Plan
Estimated Incurred But Not Reported Claims Liabilities as of June 30, 2009

Appendix B: Maximum Choice Plan HRA Unused Balances as of June 30, 2009

Effective January 1, 2007, the Commonwealth of Kentucky Department of Employee Insurance offered, through the KEHP, a consumer-directed (CDH) medical and prescription drug plan option (called the "Select" Plan in 2007 and 2008, and the "Maximum Choice" Plan in 2009). This CDH plan has, as a component of its design, a health reimbursement arrangement (HRA) which employees may draw upon to pay for any out-of-pocket expenses as allowed by KEHP to the extent funds are available in the HRA. Unused end of year HRA balances are carried forward to the next year. The IBNR claims liabilities estimated above (appropriately) do not include any provision for end of period unused HRA balances.

While not a booked liability, the unused balances associated with the HRA component (called by Humana a "Personal Care Account", or "PCA") are a component of the health plan financial status to be monitored. The total KEHP unused HRA Fund Balance at June 30, 2009, provided by Humana, was as follows:

Unused Maximum Choice HRA as of June 30, 2009 (Paid Basis)	Total
Total Unused HRA as of June 30, 2009, Before IBNR Adjustment	\$10,696,000

The amount reported by Humana is on a paid basis. In order to avoid a double-counting of the IBNR liabilities related to the HRA (already included in the IBNR estimate in the main part of this report), the following adjustment has been made:

Best Estimate Unused Maximum Choice HRA	Total
Total Unused HRA as of June 30, 2009, Before IBNR Adjustment	\$10,696,000
HRA IBNR	(\$416,000)
Total Unused HRA as of June 30, 2009, Adjusted for IBNR	\$10,280,000

It should be noted that no formal accounting guidance has been issued by FASB, the AICPA, GAGAS, or PwC with respect to the financial statement treatment of unused HRA balances. The unused HRA balances shown here are provided the Department of Insurance in the event that it decides to track these amounts. Note that in the above unused HRA balance no adjustments have been made for (1) present value discounting, (2) expected future forfeitures arising from employee terminations, or (3) amounts expected to be carried forward into retirement and, as such, recognized in the FAS 106 OPEB valuation rather than in the IBNR noted here.

Following are the HRA reimbursement completion factors for the Maximum Choice Plan HRA.

Commonwealth of Kentucky
Kentucky Employee's Health Plan
Estimated Incurred But Not Reported Claims Liabilities as of June 30, 2009

Maximum Choice HRA Unused Balance Reimbursement IBNR Completion Factors

Month	HRA Unused Balances: Maximum Choice Plan			
	Incurred and Reimbursed Amnts	Completion Factors	HRA IBNR Reimbursements	Total HRA Reimbursements
Jan-2008	\$307,094	1.00000	\$0	\$307,094
Feb-2008	\$338,580	1.00000	\$0	\$338,580
Mar-2008	\$359,131	1.00000	\$0	\$359,131
Apr-2008	\$351,863	1.00027	\$95	\$351,957
May-2008	\$324,207	1.00488	\$1,581	\$325,788
Jun-2008	\$305,265	1.00820	\$2,502	\$307,768
Jul-2008	\$302,527	1.01043	\$3,154	\$305,681
Aug-2008	\$220,419	1.01196	\$2,637	\$223,056
Sep-2008	\$202,159	1.01452	\$2,936	\$205,095
Oct-2008	\$218,075	1.01784	\$3,890	\$221,965
Nov-2008	\$212,261	1.01981	\$4,204	\$216,465
Dec-2008	\$263,197	1.02359	\$6,209	\$269,406
Jan-2009	\$910,333	1.02733	\$24,883	\$935,216
Feb-2009	\$1,031,106	1.03307	\$34,096	\$1,065,202
Mar-2009	\$1,273,721	1.04205	\$53,564	\$1,327,285
Apr-2009	\$1,100,555	1.05435	\$59,818	\$1,160,373
May-2009	\$985,702	1.07407	\$73,008	\$1,058,711
Jun-2009	\$911,448	1.15725	\$143,323	\$1,054,771
Total	\$9,617,643		\$415,901	\$10,033,544

Note: The above completion factor table relates only to the Maximum Choice HRA reimbursement amounts, and does not include any margin for IBNR reimbursement administration. The above IBNR total amount is already incorporated in the IBNR table provided on page 4, and should not be treated as an addition to that table, rather considered a subset of that table.

Commonwealth of Kentucky
Kentucky Employee's Health Plan
Estimated Incurred But Not Reported Claims Liabilities as of June 30, 2009

Appendix C: Stand-Alone HRA Unused Balances as of June 30, 2009

January 1, 2007, the Commonwealth of Kentucky Department of Employee Insurance provided stand-alone HRA to those employees who waived coverage. Like the HRA component under the Maximum Choice Plan (Appendix B), employees who waived coverage may draw upon the stand-alone HRA to pay for any out-of-pocket expenses as allowed by KEHP to the extent funds are available in the HRA. Unused end of year HRA balances are carried forward to the next year.

While not a booked liability, the unused balances associated with the stand-alone HRA are an additional component of the health plan financial status to be monitored. The total KEHP unused HRA Fund Balance at June 30, 2009, provided by Humana, was as follows:

Unused Stand-Alone HRA as of June 30, 2009 (Paid Basis)	Total
Total Unused HRA as of June 30, 2009, Before IBNR Adjustment	\$47,429,000

The amount reported by Humana is on a paid basis. In order to adjust this amount from the paid basis in which it was provided to an incurred basis for financial reporting purposes, the following adjustment has been made:

Best Estimate Unused Stand-Alone HRA	Total
Total Unused HRA as of June 30, 2009, Before IBNR Adjustment	\$47,429,000
Unused Stand-Alone HRA IBNR	(\$5,459,000)
Total Unused HRA as of June 30, 2009, Adjusted for IBNR	\$41,970,000

As above, it should be noted that no formal accounting guidance has been issued by FASB, the AICPA, GAGAS, or PwC with respect to the financial statement treatment of unused HRA balances. The unused HRA balances shown here are provided the Department of Insurance in the event that it decides to track these amounts. Note that in the above unused HRA balance no adjustments have been made for (1) present value discounting, (2) expected future forfeitures arising from employee terminations, or (3) amounts expected to be carried forward into retirement and, as such, recognized in the FAS 106 OPEB valuation rather than in the IBNR noted here.

Following are the HRA reimbursement completion factors for the Stand-Alone HRA.

Commonwealth of Kentucky
Kentucky Employee's Health Plan
Estimated Incurred But Not Reported Claims Liabilities as of June 30, 2009

Stand-Alone HRA Unused Balance Reimbursement IBNR Completion Factors

Month	HRA Unused Balances: Stand-Alone HRA Plan			
	Incurred and Reimbursed Amnts	Completion Factors	HRA IBNR Reimbursements	Total HRA Reimbursements
Jan-2008	\$5,960,216	1.00000	\$0	\$5,960,216
Feb-2008	\$4,984,078	1.00000	\$0	\$4,984,078
Mar-2008	\$5,031,431	1.00000	\$0	\$5,031,431
Apr-2008	\$4,598,473	1.00020	\$934	\$4,599,406
May-2008	\$3,040,003	1.00343	\$10,437	\$3,050,441
Jun-2008	\$4,684,271	1.00973	\$45,597	\$4,729,869
Jul-2008	\$4,297,154	1.01632	\$70,129	\$4,367,283
Aug-2008	\$3,385,738	1.02371	\$80,280	\$3,466,018
Sep-2008	\$3,001,118	1.03198	\$95,976	\$3,097,095
Oct-2008	\$3,144,731	1.04166	\$131,012	\$3,275,743
Nov-2008	\$2,713,725	1.05217	\$141,570	\$2,855,295
Dec-2008	\$3,183,998	1.06419	\$204,376	\$3,388,374
Jan-2009	\$4,916,868	1.08026	\$394,625	\$5,311,493
Feb-2009	\$4,316,953	1.10394	\$448,684	\$4,765,637
Mar-2009	\$4,494,277	1.13718	\$616,546	\$5,110,823
Apr-2009	\$3,956,390	1.18766	\$742,472	\$4,698,862
May-2009	\$3,279,101	1.27566	\$903,910	\$4,183,012
Jun-2009	\$3,113,843	1.50504	\$1,572,609	\$4,686,452
Total	\$72,102,369		\$5,459,158	\$77,561,527

Note: The above completion factor table relates only to the Stand-Alone HRA reimbursement amounts, and does not include any margin for IBNR reimbursement administration.

Commonwealth of Kentucky
Kentucky Employee's Health Plan
Estimated Incurred But Not Reported Claims Liabilities as of June 30, 2009

Appendix D: July - December 2009 Premium Deficiency Liability

In accordance with GASB 10, to the extent that future billed premiums for the 2009 plan year are not sufficient to cover future incurred claims and admin fees for the 2009 plan year, a "premium deficiency liability" in the amount of the difference has been estimated. As the Commonwealth's fiscal year end is June 30, 2009, "future" claims, admin fees, and premiums relate to the period July through December 2009. Based on monthly enrollment and claims patterns observed in prior years (2006 through 2008), expected "seasonality" patterns for monthly claims experience and enrollment for the remainder of the year have been estimated (based on 2009 claims and enrollment data through July 2009):

- Incurred claims for the period July through December 2009, when adjusted for monthly seasonality expectations⁵, are expected to be approximately 1.0810 times the average per contract claims incurred for the period January through June 2009. Average incurred claims for January through June 2009 have been \$678.32⁶. Therefore, expected average monthly claims for the remainder of 2009 are expected to be $\$678.32 \times 1.0810$, or \$733.28.
- Admin fees are not expected to exhibit seasonality for the remainder of 2009, and are currently \$34.59 per contract per month.
- The combination of expected claims plus admin fees per contract per month for the remainder of 2009 is $\$733.28 + \34.59 , or \$767.87.
- Monthly enrollment for the period July through December 2009, when adjusted for monthly seasonality expectations, is expected to be approximately 0.9990 times the average enrollment for the period January through June 2009. Average monthly enrollment (contracts) for January through June 2009 has been 156,509 contracts. Therefore, expected average monthly enrollment for the remainder of 2009 is expected to be $156,509 \times 0.9990$, or 156,354.
- KEHP Budget Rates are not expected to exhibit seasonality for the remainder of 2009, and are currently \$744.25 per contract per month.

Since the expected monthly per contract claims plus admin for the remainder of the year (\$767.87) is in excess of the monthly per contract budget rate revenue (\$744.25), there will be a premium deficiency for the July through December 2009 period:

⁵ "Seasonality" adjustments are made to recognize that claims levels are expected to vary over the course of the plan year. Lower average monthly claims amounts are expected in the earlier months of the plan year as more members are still meeting deductibles or maximum out-of-pocket limits. Higher average monthly claims amounts are expected in the later months of the year as more members have successfully met deductibles and/or maximum out-of-pocket limits. Furthermore, seasonality adjustments reflect expected mid-year health care inflation influences. Seasonality adjustments have been based on historic KEHP claims patterns over the 2006 - 2008 period, and are viewed as being actuarially "credible" (i.e., reliable indicators of future patterns) for purposes of making adjustments in 2009.

⁶ "Average incurred claims" amounts noted here do not include any offset in anticipation for prescription drug rebates. As such, a separate handling for those is provided in the development of the premium deficiency liability estimate.

Commonwealth of Kentucky
Kentucky Employee's Health Plan
Estimated Incurred But Not Reported Claims Liabilities as of June 30, 2009

($\$767.87 - \744.25) x 156,354 contracts x 6 months = **\$22,157,000 Premium Deficiency**

This premium deficiency is partially offset by expected quarterly prescription drug rebates that will be provided. These rebates are typically provided 5 months after the quarter in question due to pharmacy benefit manager financial reconciliations that are needed. Based on prescription drug rebate information provided to date, expected prescription drug rebates for the July - December 2009 period are: \$12,120,000. This is separate from the prescription drug rebates related to drug claims incurred in the January - June 2009 period that have not yet been paid to the KEHP (estimated at \$12,563,000, and referenced in the footnote on page 2). Therefore, the net premium deficiency liability for the period July - December 2009 is:

Premium Deficiency Liability	Total
Premium Deficiency Liability Before Drug Rebate Offset	\$22,157,000
Prescription Drug Rebate (July - December 2009) Offset	\$12,120,000
Premium Deficiency Liability Net of Prescription Drug Rebate	\$10,037,000

Note that this does not mean that the 2009 KEHP trust fund will experience a deficit for the year, since (1) there are other cash flow items flowing through the trust fund that are not included here, and (2) based on the seasonality of claims, more premiums were billed in the January through June 2009 period than claims and admin fees were generated. "Premiums" as defined here refer to billed premiums, not paid premiums; premiums billed on or before June 30, 2009, not yet received are not reflected in this figure.

Commonwealth of Kentucky
Kentucky Employee's Health Plan
Estimated Incurred But Not Reported Claims Liabilities as of June 30, 2009

Appendix E: Actuarial Qualifications for Signing Actuarial Specialist (Daniel Plante)

In accordance with SAS 73/AU 336 “Using the Work of a Specialist”, please note the following:

1. The professional certification, license, or other recognition of the competence of the specialist (Daniel Plante) in his field, as appropriate:

- *Associate of the Society of Actuaries, 1985, maintained since then in good standing.*
- *Member of the American Academy of Actuaries, 1991, maintained since then in good standing.*
- *Fellow of the Conference of Consulting Actuaries, 2000, maintained since then in good standing.*

2. The reputation and standing of the specialist in the views of his peers and others familiar with his work:

Recognized as an authorized signing actuary within PricewaterhouseCoopers for the following types of actuarial reports, letters, and memos:

- *Postretirement Benefits Other Than Pension (FAS 106)*
- *Postemployment Benefits (FAS 112)*
- *Non-Insurance Company Reserves (IBNR, Disability Case Reserves)*
- *Health & Welfare Benefit Plan Rating*

3. The specialist’s experience in the type of work under consideration:

25+ years of experience in the above actuarial activities and engagements.

4. The relationship, if any, of the specialist to the client:

Daniel Plante is an actuarial director for PricewaterhouseCoopers, LLP, whose relationship with the above client is considered to be independent and not prejudicial or biased in any way. There are no impediments to the objectivity of his work.

5. The methods or assumptions to be used by the specialist:

The methods and assumptions made by the specialist Daniel Plante in arriving at his conclusions for reasonableness are contained in the specialist’s report. See a copy in separate section of the auditor’s file.

6. The specialist’s understanding of the auditor’s corroborative use of the specialist’s findings in relation to the representations in the financial statements:

Commonwealth of Kentucky
Kentucky Employee's Health Plan
Estimated Incurred But Not Reported Claims Liabilities as of June 30, 2009

Daniel Plante understands and acknowledges the auditors' reliance on his findings for corroborative use in relation to the representations in the financial statements.

The estimate(s) provided in his review are intended to be used by the auditor(s) for comparative purposes only, and not by the client for its accrual in lieu of their own determination. Should the client use his estimate for their accrual, the client should understand the actuarial valuation model being used and agree upon the underlying assumptions and methodology being used, and indicate such to the auditor(s).

Conclusion

Based on the results of the work performed, Daniel Plante holds these credentials and exhibits such traits considered appropriate for him to qualify as a specialist upon whose work the auditors may place reliance for purposes of their testing.

KENTUCKY PUBLIC EMPLOYEE HEALTH INSURANCE PROGRAM
STATEMENT OF NET ASSETS
June 30, 2009

<u>ASSETS</u>			
	Administrative Fund	Trust Fund	Total
Current assets:			
Cash and cash equivalents	\$	\$ 14,450,000	\$ 14,450,000
Premiums receivable, net		70,071,054	70,071,054
Pharmacy rebate receivable		12,563,000	12,563,000
Other receivable		14,927,851	14,927,851
Prepaid expenses	158,486		158,486
Total current assets	158,486	112,011,905	112,170,391
Other assets:			
Investments	665,214	22,133,772	22,798,986
Total assets	823,700	134,145,677	134,969,377
<u>LIABILITIES</u>			
Current liabilities:			
Accounts payable	254,267	10,103,739	10,358,006
Accrued expenses	89,855		89,855
Incurred but unpaid claims		88,828,000	88,828,000
Claims adjustment liability		4,116,000	4,116,000
Premium deficiency reserve		10,037,000	10,037,000
Compensated absences	119,013		119,013
Total current liabilities	463,135	113,084,739	113,547,874
Long-term liabilities:			
Compensated absences	99,693		99,693
Total liabilities	562,828	113,084,739	113,647,567
<u>NET ASSETS</u>			
Net assets:			
Unrestricted	\$ 260,872	\$ 21,060,938	\$ 21,321,810

The accompanying notes are an integral part of these financial statements.

**Kentucky Employees' Health Plan
2009 Key Results Summary**

Key ICM Program Results

Informed Care Management (ICM)	July 1, 2008 June 30, 2009	Percent Total Members	Bench- mark
Total Membership	255,806		
Members with Validated Chronic Condition	118,266	46.2%	
Members Identified with ICM Opportunity	115,778	45.3%	35.9%
Worked with Nurse – High Intensity	8,429	3.3%	2.7%
Members Receive Care Considerations Calls from a Nurse - Low Intensity	4,202	1.6%	1.0%
Total Nurse Engaged	12,631	4.9%	3.6%
Monitoring – receive newsletters and written bCC's from ICM program	34,087	13.3%	9.3%
<i>Why Weight Kentucky Enrollment 2008/PTD</i>	<i>773/1,889</i>	<i>.3%/.7%</i>	
TOTAL TOUCHED	47,491	18.6	10%
In Various Stages Outreach	26,196	10.2	n/a
TOTAL MISSED OPPORTUNITIES	42,864	16.8%	13.7%
Opt-Outs	14,483	5.7%	4.5%
Unresponsive	28,381	11.1%	9.2%
ICM Savings PMPM	\$5.50	n/a	\$3.30

Utilization /Case Management and Maternity Program Results

Utilization/Case Management/Maternicheck	January – June 2009	Benchmark
Total Number of Reviews	27,418	n/a
Denial Percentage	5.29%	4%
Total Case Management	3,946	n/a
Total Maternity Enrollees	635	n/a

Care Consideration Program Results

Care Consideration Program	July 1, 2008 June 30, 2009	% Compliance	Benchmark
Number of Care Considerations Sent	64,497	40.8%	37.6%
Care Considerations per 1,000	252.1	n/a	220.0
Severity 1	1,040	62.1%	58.8%
Severity 2	46,750	44.6%	40.1%
Severity 3	16,707	26.5%	28.1%
Member Derived Care Considerations	2,892	n/a	n/a
Wellness Care Considerations	149,090	n/a	n/a
HEM Savings PMPM	\$5.42	n/a	\$3.50

**June 2009 Report
Journey to Wellness/Virgin HealthMiles**



Journey to Wellness

Presentations:

- Energy Formula presentation at Personnel Cabinet DPA meeting
- Small Steps to a LEANer You presentation at Workers' Compensation division
- Nutrition 101 presentation at Labor Cabinet
- Stress Management presentation and activity at DOT in Elizabethtown
- Hello presentation to Governors Office of Agricultural Policy

Wellness Events/Activities/Programs:

- Fitness Challenge ended (453 scorecards submitted)
- Farmers' Market Kick Off to Summer event (rained out, 40 attendees)
- Group fitness class at Dept. for Local Govt. launched (visited)

Marketing/Communication:

- Farmers' Market event email to all agency employees
- Various communications from liaisons
 - Bluegrass State Games

Planning Activities (in the works):

- Summit screenings
- Farmers' Market event reschedule
- Weight Management program planning
- Tai Chi
- Stairwell and parking signage project
- Budget

Wellness liaison/Cabinet/Miscellaneous meetings:

- Wellness coalition meeting
- Partnership meetings with
 - Frankfort Chamber of Commerce (health dining program)
 - Pfizer
 - Thomson Reuters
 - CHFS (Health Centers, Summit)
 - Finance (Stairwell project)
- KGHIB
- Health care reform discussion group at Congressman Yarmuth's office
- Composed response to wellness related employee suggestion

Community outreach:

- Professional Women's Forum presentation
- Student consultations (EKU student)

Journey to Wellness (Cont'd)

Goals Progress:

Goal	Status	Description
Offer Summit screenings to at least 50% of state agency employee population (16,500) -20% participation in screenings (3,300)	In progress	Scheduled screenings currently reaching 8,020 employees (49% of goal) Hosted screenings have had 634 participants to date (19% of goal)
Offer a minimum of three awareness building activities	Satisfied	Completed more than three (Wear Red and Wear Blue Days, Heart Health presentation, Small Steps presentation, etc.)
Successfully implement at least two cultural changes	In progress	Cafeteria intervention complete and approval of second idea
Have at least 15% of the state agency employee population participate in at least one Journey to Wellness/Humana activity (4,950)	In progress	Estimating that we have had close to 2500 different participants to date (7.6% or 50% of goal)
Reduce number of people in moderate and high risk categories for (bp, cholesterol, etc.) risks	Pending	Requires 2008/2009/2010 data comparison (Working with PWC and Thomson Reuters to further explore ideas)

Virgin HealthMiles

KEHP Events/Activities:

- Monthly cash winner drawing
- Current enrollment as of 7/10/09: 6,122 employee members (surpassed goal of 6,000 members by the end of June) ; total HealthMiles- 46,394,370; total health cash- \$277,953.25
- 82.2% visiting website \geq 8 times per month
- Virgin visited Transportation Dist. 6 and in Frankfort, Farmer's Market event, Mero St. Tower

Marketing/Communication:

- Virgin monthly winner email sent
- Handling of questions, complaints

Planning Activities:

- Strategic meetings with Jennifer and Mindy to follow goals and future plans
- Group challenges (schools, agencies, etc.)
- Virgin visit at fall events
- L&N building event
- Kiosk cabinet
- Future program design



Quarterly Performance Guarantee Report Card

Contract Begin Date
1/1/2009

Contract End Date:
12/31/2009

Commonwealth of Kentucky

	Metric Reporting Type	Definition	Performance Criteria	Penalty	1Q	2Q	3Q	4Q
<i>Account Management</i>								
Account Management Satisfaction	Client Specific	Humana acknowledges that its Account Management team must be responsive to the needs of our customers if we are to earn and sustain their trust. Therefore, Humana will perform annually a brief account management satisfaction survey to be completed by designated members of the client's benefit staff.	3	Reporting Only	Annually	Annually	Annually	

Commonwealth of Kentucky

	<i>Metric Reporting Type</i>	<i>Definition</i>	<i>Performance Criteria</i>	<i>Penalty</i>	<i>1Q</i>	<i>2Q</i>	<i>3Q</i>	<i>4Q</i>
<i>Claims Processing</i>								
Clean Claim Turnaround - 30 cal days	Client Specific	Humana agrees to a cycle time of 95% within 30 calendar days. Cycle time is measured from the date a clean claim is received to the date it is processed. "Processed" means paid or denied without requiring additional information from an external source.	95% within 30 calendar days	85%-94.99%= 2% of annual admin fee, below 85%=4% of annual admin fee	99.1%	99.6%		
Financial Accuracy	Client Specific	Humana agrees to a financial accuracy rate of 99%. The financial accuracy rate is defined as the percentage of dollars paid correctly. It is calculated by dividing the total claim dollars paid less the absolute value of overpayments and underpayments by the total claims dollars paid.	99%	98%-98.99%= 2% of annual admin fee, 97%- 97.99=3% of annual admin fee, below 97%=4%	99.82%	99.4%		
Payment Accuracy	Client Specific	Humana agrees to a payment accuracy rate of 97%. Payment accuracy is defined as the percentage of claims paid correctly. It is calculated by dividing the total number of correctly paid claims by the total number of claims paid.	95%	91.99%-88%= 2% of annual admin fee, below 87.99%=3% of annual admin fee	99.0%	98.8%		
Processing Accuracy	Client Specific	Humana agrees to a processing accuracy rate of 95%. Processing accuracy is defined as the percent of claims coded correctly in the system; calculated by dividing the claims audited without processing errors by the total volume of claims audited.	95%	93.5%-94.99%= 2% of annual admin fee, below 93%=3% of annual admin fee	99.3%	99.7%		

Thursday, August 06, 2009

Commonwealth of Kentucky

Quarterly Reporting

Page 2 of 5

Commonwealth of Kentucky

	<i>Metric Reporting Type</i>	<i>Definition</i>	<i>Performance Criteria</i>	<i>Penalty</i>	<i>1Q</i>	<i>2Q</i>	<i>3Q</i>	<i>4Q</i>
<i>Customer Service</i>								
Abandonment Rate	Client Specific	Humana agrees to an abandonment rate of 5%. Abandonment rate is defined as the percent of callers that hung up prior to reaching a customer service representative.	5%	5.01%-7.99%= 2% of annual admin fee, 8% or higher 3% of annual admin fee	0.4%	0.3%		
Call Hold Time	Client Specific	Less than 1 minute to send to a customer service rep	60 seconds	1-3 minutes= 2% of annual admin fee, Over 3 minutes=3% of annual admin fee	5.5	5		
Telephone Response - 20 seconds	Client Specific	Humana agrees to a telephone response time of 90% in 30 seconds. Telephone response is defined as the percent of calls answered within "n" seconds.	90% in 30 seconds	85%-89.99%= 2% of annual admin fee, Below 85%=3% of annual admin fee	93.0%	93.7%		

Thursday, August 06, 2009

Commonwealth of Kentucky

Quarterly Reporting

Page 3 of 5

Commonwealth of Kentucky

	<i>Metric Reporting Type</i>	<i>Definition</i>	<i>Performance Criteria</i>	<i>Penalty</i>	<i>1Q</i>	<i>2Q</i>	<i>3Q</i>	<i>4Q</i>
<i>Implementation</i>								
Eligibility -Error Transactions	Client Specific	Error transactions sent to DMV corrected and returned to DMV within 5 business days	5	2%	Met	Met		
ID Card Issuance - Ongoing (Without access cards)	Client Specific	95% mailed within 14 calendar days of data availability contingent upon receiving clean enrollment data. "Clean" enrollment is defined as needing no additional information from the member or group.	95% within 14 calendar days	94%-94.99%= 2% of annual admin fee, 92.5%-93.99%=3% of annual admin fee, Below 92.5%-4% of annual admin fee	100.0%	100.0%		
ID Card Issuance - Open Enrollment (Automated)	Client Specific	Humana will agree that 100% of ID cards will be mailed 10 calendar days prior to the groups effective date contingent upon receiving "clean" enrollment data. "Clean" enrollment is defined as needing no additional information from the member or the group.	100%, 10 calendar days prior to effective date	98% - 100% = None, 95%-97.99%= 2% of annual admin fee, 93.5%-94.99%=3% of annual admin fee, Below 93.5%-4% of annual admin fee	99.97%	NA	NA	NA

Thursday, August 06, 2009

Commonwealth of Kentucky

	<i>Metric Reporting Type</i>	<i>Definition</i>	<i>Performance Criteria</i>	<i>Penalty</i>	<i>1Q</i>	<i>2Q</i>	<i>3Q</i>	<i>4Q</i>
<i>Miscellaneous</i>								
Claims Data Warehouse Support	Client Specific	Consistent and accurate data on or before 11th business day of the month following calendar quarter.-Med Stat	1	\$0.25 per contract per business day late (maximum of 25% of quarterly admin fees per quarter)	Met	Met		
Pre-Admission Reviews	Client Specific	Humana agrees that 99% of pre-admission reviews and outpatient testing reviews completed in 2 business days of initial contact.	99%	2%	99.3%	99.2%		